

ONE FOOTSTEP

England & Wales · Charity number 1170491

Details

Status	Registered
Legal form	Charitable company
Company number	10491739
Registered	2016-11-30
Register	View on the Charity Commission register

Contact

Address
Hallmark Healthcare
Kingfisher House
2 Woodbrook Crescent
Billericay
CM12 0EQ

Phone 01277655655

Activities

Objects: FOR THE PUBLIC BENEFIT, ALLEVIATION OF POVERTY AND TO EDUCATE PERSONS IN ANY PART OF THE WORLD WHO REQUIRE SUPPORT IN RELATION TO FINANCIAL AID AND EDUCATION BY SUPPLYING SUCH PERSONS WITH FINANCIAL SUPPORT AND/OR VOLUNTEER TIME.

Activities: For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- India
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£545,605	£128,656	£1,417,067	1
2024-03-31	£51,946	£143,466	-	-
2023-03-31	£92,150	£206,500	-	-
2021-11-30	£966,642	£173,928	£1,205,988	0
2020-11-30	£223,946	£226,446	-	-

Trustees

Name	Role	Appointed
BEENA GOYAL		2016-11-22
NISHA GOYAL		2016-11-22
RAM GOYAL		2016-11-22

ONE FOOTSTEP

England & Wales - Charity number 1170491

Accounts

COMPANY REGISTRATION NUMBER: 10491739
CHARITY REGISTRATION NUMBER: 1170491

One Footstep
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

MURAS BAKER JONES LIMITED

Chartered accountants

Regent House

Bath Avenue

Wolverhampton

West Midlands

WV1 4EG

One Footstep
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	5
Statement of financial position	6
Notes to the financial statements	7

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	One Footstep
Charity registration number	1170491
Company registration number	10491739
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
N Goyal
R K Goyal

Independent examiner	Oliver Ross BSc (Hons) FCA Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
-----------------------------	--

Structure, governance and management

Governing document

One Footstep is a charitable company limited by guarantee, incorporated on 22nd November 2016 and registered as a charity on 30th November 2016. The charitable company is governed by its Articles of Association dated 22nd November 2016.

Organisational structure

One Footstep is managed directly by its trustees. The charity has one employee.

Objectives and activities

For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Education and the support of families and children remained the charity's primary financial focus during the year. Donations were made to The Rainbow Trust Children's Charity, which supports families who have a child aged 0-18 living with a life-threatening or terminal illness, providing emotional and practical assistance at a time of significant need.

A donation was also made to Go Dharmic, recognising their work in developing schools, providing disaster relief, advocating for peace, and alleviating food poverty through community-led initiatives both in the UK and internationally.

In addition, the charity supported Human Kind Cafe, a new community project based in Billericay. The café operates as a community space aimed at relieving hardship experienced through financial difficulty, ill health, particularly dementia or old age, by providing access to food, connection, and support in a welcoming environment.

Further donations and support were provided to the following organisations:

- Billericay Foodbank, which provides emergency food parcels and practical support to individuals and families experiencing financial hardship within the local community.
- Haven House Children's Hospice, which offers specialist care, respite, and emotional support to children with life-limiting conditions and their families across Essex.
- Sanctus, a soup kitchen and day centre for people experiencing homelessness in Essex. The charity contributed towards the purchase of a dishwasher to support their ongoing food service provision.
- The Fun Walk Trust Bonus Pot, which redistributes funds to support approximately 80 local charitable organisations across Essex, helping to strengthen and sustain grassroots community services.

Through these donations, the trustees sought to ensure that funds were applied effectively to support vulnerable individuals, families, and community initiatives, in line with the charity's objectives.

Financial review

The charity has completed its eighth year. Donations (including gift aid) of £525,501 were received during the year. This enabled the continuation of donations to be paid to provide support to a number of organisations as mentioned above. This resulted in a surplus for the year of £416,949 (2024 deficit £91,520).

Reserves policy: The Trustees' reserves policy is to retain sufficient reserves to ensure the charity can meet its funding expenditure over the foreseeable future. The Trustees believe that the reserves are adequate to enable it to pursue its objectives.

Investment review : The Trustees monitor investments on an ongoing basis and with increased reserves previously adopted a policy where £635,000 of reserves were invested to provide additional income. This has reduced to £nil this year. The remaining funds are held in a bank account readily available to meet funding requirements of organisations promptly when required. The trustees will continue to monitor the level of investments held to ensure the charitable objectives are met to provide regular funding of supported organisations over a number of years in accordance with expected income streams.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2025 and signed on behalf of the board of trustees by:

Ram Goyal

Ram Goyal (Dec 19, 2025 10:31:08 GMT)

R K Goyal
Trustee

One Footstep

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of One Footstep

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of One Footstep ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

18 December 2025

One Footstep

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		525,501	525,501	–
Investment income	5	20,104	20,104	51,946
Total income		<u>545,605</u>	<u>545,605</u>	<u>51,946</u>
Expenditure				
Expenditure on charitable activities	6,7	128,656	128,656	143,466
Total expenditure		<u>128,656</u>	<u>128,656</u>	<u>143,466</u>
Net income/(expenditure) and net movement in funds		<u>416,949</u>	<u>416,949</u>	<u>(91,520)</u>
Reconciliation of funds				
Total funds brought forward		1,000,118	1,000,118	1,091,638
Total funds carried forward		<u>1,417,067</u>	<u>1,417,067</u>	<u>1,000,118</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	13	99		–
Investments	14	–		635,000
Cash at bank and in hand		1,431,711		367,490
		<u>1,431,810</u>		<u>1,002,490</u>
Creditors: amounts falling due within one year	15	<u>14,743</u>		<u>2,372</u>
Net current assets			<u>1,417,067</u>	<u>1,000,118</u>
Total assets less current liabilities			<u>1,417,067</u>	<u>1,000,118</u>
Net assets			<u>1,417,067</u>	<u>1,000,118</u>
Funds of the charity				
Unrestricted funds			<u>1,417,067</u>	<u>1,000,118</u>
Total charity funds	17		<u>1,417,067</u>	<u>1,000,118</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025, and are signed on behalf of the board by:

Ram Goyal

Ram Goyal (Dec 19, 2025 10:31:08 GMT)

R K Goyal
Trustee

The notes on pages 7 to 12 form part of these financial statements.

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is incorporated under the Companies Act and is limited by Guarantee. The liability of each member is limited to £1 being the amount each member undertakes to contribute in the case of winding up.

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	2,166	2,166	–	–
Other interest receivable	17,938	17,938	51,946	51,946
	<u>20,104</u>	<u>20,104</u>	<u>51,946</u>	<u>51,946</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations paid	108,846	108,846	117,097	117,097
Support costs	19,810	19,810	26,369	26,369
	<u>128,656</u>	<u>128,656</u>	<u>143,466</u>	<u>143,466</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Donations paid	108,846	18,040	126,886	141,501
Governance costs	–	1,770	1,770	1,965
	<u>108,846</u>	<u>19,810</u>	<u>128,656</u>	<u>143,466</u>

8. Analysis of support costs

	Support costs £	Total 2025 £	Total 2024 £
Staff costs	12,288	12,288	21,745
Premises	–	–	195
Communications and IT	–	–	1,173
General office	47	47	35
Finance costs	103	103	77
Governance costs	1,860	1,860	1,965
Room hire	162	162	979
Training Costs	–	–	200
Marketing costs	1,390	1,390	–
Recruitment costs	3,960	3,960	–
	<u>19,810</u>	<u>19,810</u>	<u>26,369</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Analysis of grants

	2025	2024
	£	£
Grants to institutions		
Rainbow Trust Children's Charity	42,300	42,300
CareTech Foundation	–	20,000
Go Dharmic	16,050	32,045
Quilters School	–	7,250
Other donations	20,916	8,551
Human Kind Cafe	5,517	6,951
Astop Ltd	10,000	–
Haven House	14,063	–
	<u>108,846</u>	<u>117,097</u>
Total grants	<u>108,846</u>	<u>117,097</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,260</u>	<u>1,200</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	10,968	19,692
Social security costs	991	1,462
Employer contributions to pension plans	329	591
	<u>12,288</u>	<u>21,745</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Administration staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

13. Debtors

	2025	2024
	£	£
Other debtors	<u>99</u>	<u>–</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Investments

	2025	2024
	£	£
Other investments	–	635,000

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	13,705	1,551
Social security and other taxes	1,038	670
Other creditors	–	151
	<u>14,743</u>	<u>2,372</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £329 (2024: £591).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>1,000,118</u>	<u>545,605</u>	<u>(128,656)</u>	<u>1,417,067</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>1,091,638</u>	<u>51,946</u>	<u>(143,466)</u>	<u>1,000,118</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	1,431,810	1,431,810
Creditors less than 1 year	(14,743)	(14,743)
Net assets	<u>1,417,067</u>	<u>1,417,067</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	1,002,490	1,002,490
Creditors less than 1 year	(2,372)	(2,372)
Net assets	<u>1,000,118</u>	<u>1,000,118</u>

Mr O Ross [Independent Examiner]
Muras Baker Jones
Regent House
Bath Avenue
Wolverhampton
WV1 4 EG

18 December 2025

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2025 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter, under the Companies Act 2006 / Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors.

Legal claims

13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Ram Goyal

[Ram Goyal \(Dec 19, 2025 10:31:08 GMT\)](#)

.....
Signed on behalf of the board of R K Goyal

18 December 2025






One Footstep accounts March 25

Final Audit Report

2025-12-19

Created:	2025-12-19
By:	Oliver Ross (oliver.ross@muras.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEK8KRitrLzx3oCF89vgomHk1YOiCp9Y-

"One Footstep accounts March 25" History

-  Document created by Oliver Ross (oliver.ross@muras.co.uk)
2025-12-19 - 9:47:02 AM GMT
-  Document emailed to Ram Goyal (ram.goyal@hallmarkcarehomes.co.uk) for signature
2025-12-19 - 9:47:07 AM GMT
-  Email viewed by Ram Goyal (ram.goyal@hallmarkcarehomes.co.uk)
2025-12-19 - 9:53:07 AM GMT
-  Document e-signed by Ram Goyal (ram.goyal@hallmarkcarehomes.co.uk)
Signature Date: 2025-12-19 - 10:31:08 AM GMT - Time Source: server
-  Agreement completed.
2025-12-19 - 10:31:08 AM GMT

ONE FOOTSTEP

England & Wales - Charity number 1170491

Accounts

COMPANY REGISTRATION NUMBER: 10491739
CHARITY REGISTRATION NUMBER: 1170491

One Footstep
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

MURAS BAKER JONES LIMITED

Chartered accountants
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

One Footstep
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

One Footstep
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	One Footstep
Charity registration number	1170491
Company registration number	10491739
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
N Goyal
R K Goyal

Independent examiner	Oliver Ross BSc (Hons) FCA Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
-----------------------------	--

Structure, governance and management

Governing document

One Footstep is a charitable company limited by guarantee, incorporated on 22nd November 2016 and registered as a charity on 30th November 2016. The charitable company is governed by its Articles of Association dated 22nd November 2016.

Organisational structure

One Footstep is managed directly by its trustees. The charity has one employee.

Objectives and activities

For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Education and the support of families and children, remained this year's primary financial focus, with donations to The Rainbow Trust Children's charity, who help families with a child aged 0-18 years with a life-threatening or terminal illness and Quilters Junior school in Billericay, Essex, who were fund raising for improvements to flooring, lighting and a children's play area.

Go Dharmic, for their action of developing schools, relieving suffering through serving in disasters, advocating for peace, and alleviating food poverty also received a donation.

In addition, there were donations to the Care Tech Foundation, who champion the social care sector, care workers and those living in care for their annual Care Tech Fundraising ball. Funds raised this year were for the Alzheimer's Society and the Care Workers' Charity, and also a donation to human kind café, a new community project being developed in Billericay for the relief of those in need by reason of financial hardship, ill health, particularly dementia or through old age, through the operation of a café and community space.

Financial review

During the prior period the Charity's year end was changed to 31 March and as such the comparative figures are for the 16 month period from 1 December 2022 to 31 March 2023.

The charity has completed its seventh year. A decrease in donations was noted during the period however, support was still given to a number of organisations as mentioned above. This however resulted in a deficit for the year of £91,520 (2023 deficit £114,350).

Reserves policy: The Trustees' reserves policy is to retain sufficient reserves to ensure the charity can meet its funding expenditure over the foreseeable future. The Trustees believe that the reserves are adequate to enable it to pursue its objectives.

Investment review : The Trustees monitor investments on an ongoing basis and with increased reserves have adopted a policy where £635,000 of reserves have been invested to provide additional income. The remaining funds are held in a bank account readily available to meet funding requirements of organisations promptly when required. The trustees will continue to monitor the level of investments held to ensure the charitable objects are met to provide regular funding of supported organisations over a number of years in accordance with expected income streams.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2024 and signed on behalf of the board of trustees by:



Ram Goyal (Dec 20, 2024 09:26 GMT)

R K Goyal
Trustee

One Footstep
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of One Footstep
Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of One Footstep ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

19 December 24

One Footstep
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		Year to 31 Mar 24		Period from 1 Dec 21 to 31 Mar 23
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		–	–	73,550
Investment income	5	51,946	51,946	18,600
Total income		<u>51,946</u>	<u>51,946</u>	<u>92,150</u>
Expenditure				
Expenditure on charitable activities	6,7	143,466	143,466	206,500
Total expenditure		<u>143,466</u>	<u>143,466</u>	<u>206,500</u>
Net expenditure and net movement in funds		<u>(91,520)</u>	<u>(91,520)</u>	<u>(114,350)</u>
Reconciliation of funds				
Total funds brought forward		1,091,638	1,091,638	1,205,988
Total funds carried forward		<u>1,000,118</u>	<u>1,000,118</u>	<u>1,091,638</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Current assets				
Investments	13	635,000		340,000
Cash at bank and in hand		<u>367,490</u>		<u>752,588</u>
		<u>1,002,490</u>		<u>1,092,588</u>
Creditors: amounts falling due within one year	14	<u>2,372</u>		<u>950</u>
Net current assets			<u>1,000,118</u>	<u>1,091,638</u>
Total assets less current liabilities			<u>1,000,118</u>	<u>1,091,638</u>
Net assets			<u>1,000,118</u>	<u>1,091,638</u>
Funds of the charity				
Unrestricted funds			<u>1,000,118</u>	<u>1,091,638</u>
Total charity funds	16		<u>1,000,118</u>	<u>1,091,638</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 December 24, and are signed on behalf of the board by:

Ram Goyal

Ram Goyal (Dec 20, 2024 09:26 GMT)

R K Goyal
Trustee

The notes on pages 6 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is incorporated under the Companies Act and is limited by Guarantee. The liability of each member is limited to £1 being the amount each member undertakes to contribute in the case of winding up.

5. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Other interest receivable	51,946	51,946	18,600	18,600

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations paid	117,097	117,097	193,735	193,735
Support costs	26,369	26,369	12,765	12,765
	<u>143,466</u>	<u>143,466</u>	<u>206,500</u>	<u>206,500</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Donations paid	117,097	24,404	141,501	205,109
Governance costs	–	1,965	1,965	1,391
	<u>117,097</u>	<u>26,369</u>	<u>143,466</u>	<u>206,500</u>

8. Analysis of support costs

	Support costs £	Total 2024 £	Total 2023 £
Staff costs	21,745	21,745	4,389
Premises	195	195	2,433
Communications and IT	1,173	1,173	545
General office	35	35	749
Finance costs	77	77	172
Governance costs	1,965	1,965	1,390
Room hire	979	979	1,232
Training Costs	200	200	–
Human Kind Cafe costs	–	–	1,855
	<u>26,369</u>	<u>26,369</u>	<u>12,765</u>

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

9. Analysis of grants

	Year to 31 Mar 24 £	Period from 1 Dec 21 to 31 Mar 23 £
Grants to institutions		
IPartner India	–	27,777
Rainbow Trust Children's Charity	42,300	56,400
CareTech Foundation	20,000	24,500
Tapestry Care	–	12,000
Billericay Food bank	–	7,000
Go Dharmic	32,045	42,370
Quilters School	7,250	–
Other donations	8,551	18,688
Cancer Research UK	–	5,000
Human Kind Cafe	6,951	–
	<u>117,097</u>	<u>193,735</u>
Total grants	<u>117,097</u>	<u>193,735</u>

10. Independent examination fees

	Year to 31 Mar 24 £	Period from 1 Dec 21 to 31 Mar 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>950</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 24 £	Period from 1 Dec 21 to 31 Mar 23 £
Wages and salaries	19,692	4,041
Social security costs	1,462	348
Employer contributions to pension plans	591	–
	<u>21,745</u>	<u>4,389</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Administration staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

12. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

13. Investments

	2024	2023
	£	£
Other investments	<u>635,000</u>	<u>340,000</u>

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,551	950
Social security and other taxes	670	–
Other creditors	151	–
	<u>2,372</u>	<u>950</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £591 (2023: £Nil).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>1,091,638</u>	<u>51,946</u>	<u>(143,466)</u>	<u>1,000,118</u>
	At 1 December 2023	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>1,205,988</u>	<u>92,150</u>	<u>(206,500)</u>	<u>1,091,638</u>

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	1,002,490	1,002,490
Creditors less than 1 year	(2,372)	(2,372)
Net assets	<u>1,000,118</u>	<u>1,000,118</u>
	Unrestricted Funds £	Total Funds 2023 £
Current assets	1,092,588	1,092,588
Creditors less than 1 year	(950)	(950)
Net assets	<u>1,091,638</u>	<u>1,091,638</u>

ONE FOOTSTEP

England & Wales - Charity number 1170491

Accounts

COMPANY REGISTRATION NUMBER: 10491739
CHARITY REGISTRATION NUMBER: 1170491

One Footstep
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

MURAS BAKER JONES LIMITED

Chartered accountants

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

One Footstep
Company Limited by Guarantee
Financial Statements
Period from 1 December 2021 to 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7

One Footstep
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Period from 1 December 2021 to 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 March 2023.

Reference and administrative details

Registered charity name	One Footstep
Charity registration number	1170491
Company registration number	10491739
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
N Goyal
R K Goyal

Independent examiner	Oliver Ross BSc (Hons) FCA Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
-----------------------------	--

Structure, governance and management

Governing document

One Footstep is a charitable company limited by guarantee, incorporated on 22nd November 2016 and registered as a charity on 30th November 2016. The charitable company is governed by its Articles of Association dated 22nd November 2016.

Organisational structure

One Footstep is managed directly by its trustees. The charity has one employee.

Objectives and activities

For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Period from 1 December 2021 to 31 March 2023

Achievements and performance

The charity has continued to support the Rainbow Trust Children's charity during this financial year. Liz Johnson, Major Gifts lead at the charity expressed their gratitude for the donations, explaining 'One Footstep's support of Rainbow Trust Children's Charity means we can provide vital emotional and practical support to seriously ill children and their families; ensuring they are better able to cope with one of the most traumatic experiences a family can face. Our expert family support workers will help to boost resilience, reduce isolation and improve the overall well-being of families with children with life threatening illnesses in Essex.'

The Charity has also made donations to iPartner to support with education funding for 25 girls under the Educate Her, Empower Her project in addition to donations towards the Indian Emergency Covid-19 Relief. The charity has also supported Go Dharmic in its Relief Efforts in Kolkata, sponsoring education for children, distributing Diwali hampers, continuing to support with the Covid-19 Relief Efforts in India as well as sponsoring food donations both in the UK and India.

Financial review

During the period the Charity's year end was changed to 31 March and as such present the financial statements for the 16 month period from 1 December 2022 to 31 March 2023.

The charity has completed its sixth year. A decrease in donations was noted during the period however, support was still given to a number of organisations as mentioned above. This however resulted in a deficit for the year of £114,350 (2021 surplus £792,714).

Reserves policy: The Trustees' reserves policy is to retain sufficient reserves to ensure the charity can meet its funding expenditure over the foreseeable future. The Trustees believe that the reserves are adequate to enable it to pursue its objectives.

Investment review : The Trustees monitor investments on an ongoing basis and with increased reserves have adopted a policy where £340,000 of reserves have been invested to provide additional income. The remaining funds are held in a bank account readily available to meet funding requirements of organisations promptly when required. The trustees will continue to monitor the level of investments held to ensure the charitable objects are met to provide regular funding of supported organisations over a number of years in accordance with expected income streams.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 December 2023 and signed on behalf of the board of trustees by:

R K Goyal
Trustee

One Footstep

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of One Footstep

Period from 1 December 2021 to 31 March 2023

I report to the trustees on my examination of the financial statements of One Footstep ('the charity') for the period ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

7 Dec 23

One Footstep

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 1 December 2021 to 31 March 2023

		Period from 1 Dec 21 to 31 Mar 23		Year to 30 Nov 21
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies		73,550	73,550	700,000
Investment income	5	18,600	18,600	91,642
Other income	6	–	–	175,000
Total income		<u>92,150</u>	<u>92,150</u>	<u>966,642</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>206,500</u>	<u>206,500</u>	<u>173,928</u>
Total expenditure		<u>206,500</u>	<u>206,500</u>	<u>173,928</u>
Net (expenditure)/income and net movement in funds		<u>(114,350)</u>	<u>(114,350)</u>	<u>792,714</u>
Reconciliation of funds				
Total funds brought forward		1,205,988	1,205,988	413,274
Total funds carried forward		<u>1,091,638</u>	<u>1,091,638</u>	<u>1,205,988</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	31 Mar 23	30 Nov 21
		£	£
Current assets			
Investments	13	340,000	600,000
Cash at bank and in hand		<u>752,588</u>	<u>606,858</u>
		1,092,588	1,206,858
Creditors: amounts falling due within one year	14	<u>950</u>	<u>870</u>
Net current assets		<u>1,091,638</u>	<u>1,205,988</u>
Total assets less current liabilities		<u>1,091,638</u>	<u>1,205,988</u>
Net assets		<u>1,091,638</u>	<u>1,205,988</u>
Funds of the charity			
Unrestricted funds		<u>1,091,638</u>	<u>1,205,988</u>
Total charity funds	15	<u>1,091,638</u>	<u>1,205,988</u>

For the period ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7 Dec 23, and are signed on behalf of the board by:

R K Goyal
Trustee

The notes on pages 7 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Cash Flows

Period from 1 December 2021 to 31 March 2023

	31 Mar 23	30 Nov 21
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(114,350)	792,714
<i>Adjustments for:</i>		
Other interest receivable and similar income	(18,600)	(91,642)
Accrued expenses/(income)	80	(423)
<i>Changes in:</i>		
Trade and other debtors	–	3,559
Cash generated from operations	(132,870)	704,208
Interest received	18,600	95,784
Net cash (used in)/from operating activities	(114,270)	799,992
Cash flows from investing activities		
Purchases of other investments	–	(250,000)
Proceeds from sale of other investments	260,000	–
Net cash from/(used in) investing activities	260,000	(250,000)
Net increase in cash and cash equivalents	145,730	549,992
Cash and cash equivalents at beginning of period	606,858	56,866
Cash and cash equivalents at end of period	752,588	606,858

The notes on pages 7 to 11 form part of these financial statements.

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements

Period from 1 December 2021 to 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 December 2021 to 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

Private Limited Company by guarantee without share capital use of 'Limited' exemption

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2021 £
Other interest receivable	18,600	18,600	91,642	91,642

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2021 £
Gift aid tax recoverable	–	–	175,000	175,000

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2021 £
Donations paid	193,735	193,735	170,660	170,660
Support costs	12,765	12,765	3,268	3,268
	<u>206,500</u>	<u>206,500</u>	<u>173,928</u>	<u>173,928</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 December 2021 to 31 March 2023

8. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2021 £
Donations paid	193,735	11,374	205,109	172,682
Governance costs	–	1,391	1,391	1,246
	<u>193,735</u>	<u>12,765</u>	<u>206,500</u>	<u>173,928</u>

9. Analysis of support costs

	Support costs £	Total 2023 £	Total 2021 £
Staff costs	4,389	4,389	–
Premises	2,433	2,433	–
Communications and IT	545	545	48
General office	749	749	–
Finance costs	172	172	87
Governance costs	1,390	1,390	1,246
Room hire	1,232	1,232	–
Travel Costs	–	–	900
Human Kind Cafe costs	1,855	1,855	987
	<u>12,765</u>	<u>12,765</u>	<u>3,268</u>

10. Analysis of grants

	Period from 1 Dec 21 to 31 Mar 23 £	Year to 30 Nov 21 £
Grants to institutions		
IPartner India	27,777	25,250
Rainbow Trust Children's Charity	56,400	42,300
CareTech Foundation	24,500	–
Tapestry Care	12,000	–
Billericay Food bank	7,000	–
Go Dharmic	42,370	45,600
Other donations	18,688	25,010
Cancer Research UK	5,000	–
Shanta Foundation	–	25,000
M Hampson Foundation	–	7,500
	<u>193,735</u>	<u>170,660</u>
Total grants	<u>193,735</u>	<u>170,660</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 December 2021 to 31 March 2023

11. Independent examination fees

	Period from 1 Dec 21 to 31 Mar 23 £	Year to 30 Nov 21 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>950</u>	<u>870</u>

12. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

13. Investments

	31 Mar 23 £	30 Nov 21 £
Other investments	<u>340,000</u>	<u>600,000</u>

14. Creditors: amounts falling due within one year

	31 Mar 23 £	30 Nov 21 £
Accruals and deferred income	<u>950</u>	<u>870</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 December 2 021 £	Income £	Expenditure £	At 31 March 202 3 £
General funds	<u>1,205,988</u>	<u>92,150</u>	<u>(206,500)</u>	<u>1,091,638</u>

	At 1 December 2 020 £	Income £	Expenditure £	At 30 November 2021 £
General funds	<u>413,274</u>	<u>966,642</u>	<u>(173,928)</u>	<u>1,205,988</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 December 2021 to 31 March 2023

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	1,092,588	1,092,588
Creditors less than 1 year	(950)	(950)
Net assets	<u>1,091,638</u>	<u>1,091,638</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	1,206,858	1,206,858
Creditors less than 1 year	(870)	(870)
Net assets	<u>1,205,988</u>	<u>1,205,988</u>

17. Analysis of changes in net debt

	At 1 Dec 2021 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	606,858	145,730	752,588
Current asset investments	600,000	(260,000)	340,000
	<u>1,206,858</u>	<u>(114,270)</u>	<u>1,092,588</u>

ONE FOOTSTEP

England & Wales - Charity number 1170491

Accounts

COMPANY REGISTRATION NUMBER: 10491739

CHARITY REGISTRATION NUMBER: 1170491

One Footstep
Company Limited by Guarantee
Unaudited Financial Statements
Year Ended 30 November 2021

MURAS BAKER JONES LIMITED

Chartered accountants

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

One Footstep
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7

One Footstep
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 November 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2021.

Reference and administrative details

Registered charity name	One Footstep
Charity registration number	1170491
Company registration number	10491739
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
N Goyal
R K Goyal

Independent examiner	Oliver Ross BSc (Hons) FCA Regent House Bath Avenue Wolverhampton West Midlands WV1 4EG
-----------------------------	--

Structure, governance and management

Governing document

One Footstep is a charitable company limited by guarantee, incorporated on 22nd November 2016 and registered as a charity on 30th November 2016. The charitable company is governed by its Articles of Association dated 22nd November 2016.

Organisational structure

One Footstep is managed directly by its trustees. The charity has no employees.

Objectives and activities

For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2021

Achievements and performance

The charity has continued to support the Rainbow Trust who have been focusing on rebuilding referral pathways in the local community post pandemic to ensure those families who need their support most benefit from the services they offer.

The Charity has made donations to iPartner to support with education funding for 25 girls under the Educate Her, Empower Her project in addition to donations towards the Indian Emergency Covid-19 Relief. The charity has also supported Go Dharmic in its Relief Efforts in Kolkata, sponsoring education for children, distributing Diwali hampers, continuing to support with the Covid-19 Relief Efforts in India as well as sponsoring food donations both in the UK and India.

Financial review

The charity has completed its fifth year. A significant increase in donations occurred during the year from which a number of organisations were supported as mentioned above. This however resulted in a surplus for the year of £792,714 (2020 deficit £2,500).

Reserves policy: The Trustees' reserves policy is to retain sufficient reserves to ensure the charity can meet its funding expenditure over the foreseeable future. The Trustees believe that the reserves are adequate to enable it to pursue its objectives.

Investment review : The Trustees monitor investments on an ongoing basis and with increased reserves have adopted a policy where £600,000 of reserves have been invested to provide additional income. The remaining funds are held in a bank account readily available to meet funding requirements of organisations promptly when required. The trustees will continue to monitor the level of investments held to ensure the charitable objects are met to provide regular funding of supported organisations over a number of years in accordance with expected income streams.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 October 2022 and signed on behalf of the board of trustees by:

R K Goyal
Trustee

One Footstep
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of One Footstep
Year ended 30 November 2021

I report to the trustees on my examination of the financial statements of One Footstep ('the charity') for the year ended 30 November 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

12 October 2022

One Footstep
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 November 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		700,000	700,000	214,235
Other trading activities		–	–	2,010
Investment income	5	91,642	91,642	4,142
Other income	6	175,000	175,000	3,559
Total income		<u>966,642</u>	<u>966,642</u>	<u>223,946</u>
Expenditure				
Expenditure on charitable activities	7,8	173,928	173,928	226,446
Total expenditure		<u>173,928</u>	<u>173,928</u>	<u>226,446</u>
Net income/(expenditure) and net movement in funds		<u>792,714</u>	<u>792,714</u>	<u>(2,500)</u>
Reconciliation of funds				
Total funds brought forward		413,274	413,274	415,774
Total funds carried forward		<u>1,205,988</u>	<u>1,205,988</u>	<u>413,274</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Financial Position
30 November 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	13	–		7,701
Investments	14	600,000		350,000
Cash at bank and in hand		606,858		56,866
		<u>1,206,858</u>		<u>414,567</u>
Creditors: amounts falling due within one year	15	<u>870</u>		<u>1,293</u>
Net current assets			<u>1,205,988</u>	<u>413,274</u>
Total assets less current liabilities			<u>1,205,988</u>	<u>413,274</u>
Net assets			<u>1,205,988</u>	<u>413,274</u>
Funds of the charity				
Unrestricted funds			<u>1,205,988</u>	<u>413,274</u>
Total charity funds	16		<u>1,205,988</u>	<u>413,274</u>

For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12 October 2022, and are signed on behalf of the board by:

R K Goyal
Trustee

The notes on pages 7 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Cash Flows
Year ended 30 November 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	792,714	(2,500)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(91,642)	(4,142)
Accrued (income)/expenses	(423)	656
<i>Changes in:</i>		
Trade and other debtors	3,559	(2,719)
Cash generated from operations	<u>704,208</u>	<u>(8,705)</u>
Interest received	95,784	–
Net cash from/(used in) operating activities	<u>799,992</u>	<u>(8,705)</u>
Cash flows from investing activities		
Purchases of other investments	(250,000)	(350,000)
Net cash used in investing activities	<u>(250,000)</u>	<u>(350,000)</u>
Net increase/(decrease) in cash and cash equivalents	549,992	(358,705)
Cash and cash equivalents at beginning of year	56,866	415,571
Cash and cash equivalents at end of year	<u>606,858</u>	<u>56,866</u>

The notes on pages 7 to 11 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 November 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

Private Limited Company by guarantee without share capital use of 'Limited' exemption

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other interest receivable	<u>91,642</u>	<u>91,642</u>	<u>4,142</u>	<u>4,142</u>

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gift aid tax recoverable	<u>175,000</u>	<u>175,000</u>	<u>3,559</u>	<u>3,559</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations paid	170,660	170,660	225,593	225,593
Support costs	3,268	3,268	853	853
	<u>173,928</u>	<u>173,928</u>	<u>226,446</u>	<u>226,446</u>

8. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Donations paid	170,660	2,022	172,682	225,705
Governance costs	–	1,246	1,246	741
	<u>170,660</u>	<u>3,268</u>	<u>173,928</u>	<u>226,446</u>

9. Analysis of support costs

	Support costs £	Total 2021 £	Total 2020 £
Finance costs	87	87	112
Governance costs	1,246	1,246	741
Software costs	48	48	–
Travel Costs	900	900	–
Human Kind Cafe costs	987	987	–
	<u>3,268</u>	<u>3,268</u>	<u>853</u>

10. Analysis of grants

	2021 £	2020 £
Grants to institutions		
IPartner India	25,250	78,710
Rainbow Trust Children's Charity	42,300	42,300
Mother Miricle	–	13,250
One Family	–	20,500
Go Dharmic	45,600	14,000
A Sisterhood	–	20,000
Other donations	25,010	36,833
Shanta Foundation	25,000	–
M Hampson Foundation	7,500	–
Total grants	<u>170,660</u>	<u>225,593</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>870</u>	<u>656</u>

12. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	-	4,142
Other debtors	-	3,559
	<u>-</u>	<u>7,701</u>

14. Investments

	2021 £	2020 £
Other investments	<u>600,000</u>	<u>350,000</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>870</u>	<u>1,293</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 December 2020 £	Income £	Expenditure £	At 30 November 2021 £
General funds	<u>413,274</u>	<u>966,642</u>	<u>(173,928)</u>	<u>1,205,988</u>

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
General funds	<u>415,774</u>	<u>223,946</u>	<u>(226,446)</u>	<u>413,274</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	1,206,858	1,206,858
Creditors less than 1 year	(870)	(870)
Net assets	<u>1,205,988</u>	<u>1,205,988</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	414,567	414,567
Creditors less than 1 year	(1,293)	(1,293)
Net assets	<u>413,274</u>	<u>413,274</u>

18. Analysis of changes in net debt

	At 1 Dec 2020 £	Cash flows £	At 30 Nov 2021 £
Cash at bank and in hand	56,866	549,992	606,858
Current asset investments	350,000	250,000	600,000
	<u>406,866</u>	<u>799,992</u>	<u>1,206,858</u>

ONE FOOTSTEP

England & Wales - Charity number 1170491

Accounts

COMPANY REGISTRATION NUMBER:
10491739
CHARITY REGISTRATION NUMBER:
1170491

One Footstep
Company Limited by Guarantee
Unaudited Financial Statements
Year Ended 30 November 2020

MURAS BAKER JONES LIMITED

Chartered accountants
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

One Footstep
Company Limited by Guarantee
Financial Statements
Year ended 30 November 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

One Footstep
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 November 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2020.

Reference and administrative details

Registered charity name	One Footstep
Charity registration number	1170491
Company registration number	10491739
Principal office and registered office	3rd Floor Regent House Bath Avenue Wolverhampton WV1 4EG

The trustees

B Goyal
N Goyal
R K Goyal

Independent examiner

Oliver Ross BSc (Hons) FCA
Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

Structure, governance and management

Governing document

One Footstep is a charitable company limited by guarantee, incorporated on 22nd November 2016 and registered as a charity on 30th November 2016. The charitable company is governed by its Articles of Association dated 22nd November 2016.

Organisational structure

One Footstep is managed directly by its trustees. The charity has no employees.

Objectives and activities

For the public benefit, alleviation of poverty and to educate persons in any part of the world who require support in relation to financial aid and education by supplying such persons with financial support and/or volunteer time.

One Footstep

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2020

Achievements and performance

The charity has continued to support the Rainbow support who have been particularly impacted by COVID, along with others charities in the UK to support those that have been impacted by COVID and unable to earn a living and are now relying on Food Banks and cooked food facilities. We have also supported charities who are supporting Daily wage earners in India who couldn't provide basic essentials for their families, food parcels have distributed to these families to support them at these difficult times. These efforts have continued and will continue during these difficult times

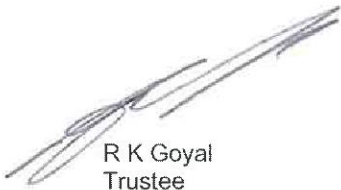
Financial review

The charity has completed its fourth year. A healthy level of reserves is maintained. The trustees ensure a proportion of the reserves are held in a bank current account making them readily available for utilising on urgent appeals.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 August 2021 and signed on behalf of the board of trustees by:



R K Goyal
Trustee

One Footstep
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of One Footstep
Year ended 30 November 2020

I report to the trustees on my examination of the financial statements of One Footstep ('the charity') for the year ended 30 November 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Oliver Ross BSc (Hons) FCA
Independent Examiner

Regent House
Bath Avenue
Wolverhampton
West Midlands
WV1 4EG

26 August 2021

One Footstep
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 30 November 2020

	Note	2020		2019
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	214,235	214,235	24,613
Other trading activities	6	2,010	2,010	–
Investment income	7	4,142	4,142	–
Other income	8	3,559	3,559	6,275
Total income		<u>223,946</u>	<u>223,946</u>	<u>30,888</u>
Expenditure				
Expenditure on charitable activities	9,10	226,446	226,446	288,469
Total expenditure		<u>226,446</u>	<u>226,446</u>	<u>288,469</u>
Net expenditure and net movement in funds		<u>(2,500)</u>	<u>(2,500)</u>	<u>(257,581)</u>
Reconciliation of funds				
Total funds brought forward		415,774	415,774	673,355
Total funds carried forward		<u>413,274</u>	<u>413,274</u>	<u>415,774</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Statement of Financial Position
30 November 2020

	Note	£	2020 £	2019 £
Current assets				
Debtors	15	357,701		840
Cash at bank and in hand		<u>56,866</u>		<u>415,571</u>
		414,567		416,411
Creditors: amounts falling due within one year	16	<u>1,293</u>		<u>637</u>
Net current assets			<u>413,274</u>	<u>415,774</u>
Total assets less current liabilities			<u>413,274</u>	<u>415,774</u>
Net assets			<u>413,274</u>	<u>415,774</u>
Funds of the charity				
Unrestricted funds			<u>413,274</u>	<u>415,774</u>
Total charity funds	17		<u>413,274</u>	<u>415,774</u>

For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 August 2021, and are signed on behalf of the board by:


R K Goyal
Trustee

The notes on pages 6 to 10 form part of these financial statements.

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 November 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor Regent House, Bath Avenue, Wolverhampton, WV1 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30 November 2020

3. Accounting policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

Private Limited Company by guarantee without share capital use of 'Limited' exemption

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	214,235	<u>214,235</u>	24,613	<u>24,613</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income	2,010	<u>2,010</u>	–	<u>–</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other interest receivable	4,142	<u>4,142</u>	–	<u>–</u>

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30 November 2020

8. Other income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Gift aid tax recoverable	3,559	<u>3,559</u>	6,275	<u>6,275</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Donations paid	225,593	<u>225,593</u>	287,591	<u>287,591</u>
Support costs	853	<u>853</u>	878	<u>878</u>
	<u>226,446</u>	<u>226,446</u>	<u>288,469</u>	<u>288,469</u>

10. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Donations paid	225,593	112	<u>225,705</u>	<u>287,672</u>
Governance costs	–	741	<u>741</u>	<u>797</u>
	<u>225,593</u>	<u>853</u>	<u>226,446</u>	<u>288,469</u>

11. Analysis of support costs

	Support costs	Total 2020	Total 2019
	£	£	£
Finance costs	112	<u>112</u>	81
Governance costs	741	<u>741</u>	<u>797</u>
	<u>853</u>	<u>853</u>	<u>878</u>

12. Analysis of grants

	2020	2019
	£	£
Grants to institutions		
IPartner India	78,710	59,666
Rainbow Trust Children's Charity	42,300	42,300
Mother Mircle	13,250	35,000
Anugraham Charitable Trust	–	100,000
One Family	20,500	18,000
Go Dharmic	14,000	–
A Sisterhood	20,000	–
Other donations	36,833	12,625
Cancer Research UK	–	20,000
	<u>225,593</u>	<u>287,591</u>
Total grants	<u>225,593</u>	<u>287,591</u>

One Footstep

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>656</u>	<u>637</u>

14. Trustee remuneration and expenses

During the year no trustees received any remuneration or expenses.

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	4,142	—
Other debtors	<u>353,559</u>	<u>840</u>
	<u>357,701</u>	<u>840</u>

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>1,293</u>	<u>637</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November 2020 £
General funds	<u>415,774</u>	<u>223,946</u>	<u>(226,446)</u>	<u>413,274</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 November 2019 £
General funds	<u>673,355</u>	<u>30,888</u>	<u>(288,469)</u>	<u>415,774</u>

One Footstep
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30 November 2020

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current assets	414,567	414,567
Creditors less than 1 year	(1,293)	(1,293)
Net assets	<u>413,274</u>	<u>413,274</u>
	Unrestricted Funds £	Total Funds 2019 £
Current assets	832,821	832,821
Creditors less than 1 year	(1,274)	(1,274)
Net assets	<u>831,547</u>	<u>831,547</u>