

# STEP (SWINDON)

England & Wales · Charity number 1176672

## Details

**Status** Registered

**Legal form** CIO

**Registered** 2018-01-15

**Register** [View on the Charity Commission register](#)

## Contact

**Address** The Base  
Lyndhurst Crescent  
Swindon  
Wiltshire  
SN3 2RW

**Phone** 01793209180

**Email** [stepswindon1@outlook.com](mailto:stepswindon1@outlook.com)

**Website** <https://stepswindon.co.uk/>

## Activities

**Objects:** THE OBJECTS OF THE CIO ARE:TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE RESIDING IN THE BOROUGH OF SWINDON AND SURROUNDING AREAS, INCLUDING SUCH PEOPLE WHO ARE IN NEED AND DISADVANTAGED DUE TO SOCIAL, EMOTIONAL AND OR BEHAVIOURAL ISSUES THAT HAVE NEGATIVELY IMPACTED THEIR LIVES AS A CONSEQUENCE OF SUFFERING THE EFFECTS OF, AMONGST OTHERS, DEPRIVATION, ABUSE, NEGLECT AND MENTAL OR PHYSICAL ISSUES, THROUGH:A. THE PROVISION OF SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR TECHNICAL, SOCIAL AND LIFE SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.B. PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.

**Activities:** STEP Swindon supports vulnerable children and young people aged 7 to 25 in the local community through inclusive therapeutic group work. This includes those with SEND and who are neurodivergent, offering safe, supportive spaces for young people facing challenges linked to behaviour, emotional wellbeing, life experiences, or personal circumstances.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People

## Geography

- Swindon

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £290,287 | £338,770    | -      | -         |
| 2024-03-31 | £217,424 | £320,170    | -      | -         |
| 2023-03-31 | £356,704 | £300,875    | -      | -         |
| 2022-03-31 | £291,435 | £245,913    | -      | -         |
| 2021-03-31 | £269,372 | £217,026    | -      | -         |

## Trustees

| Name                   | Role  | Appointed  |
|------------------------|-------|------------|
| CAROLINE SYMMONS       | Chair | 2010-05-01 |
| Dr Alexandra Petrache  |       | 2025-05-02 |
| IAN RITCHIE FCIS       |       | 2017-05-01 |
| Michelle Wynn          |       | 2025-05-12 |
| ROBERT CHARLES BARRETT |       | 2010-05-01 |
| Regis Cheval           |       | 2025-05-12 |
| SYLVIA EILEEN SNELSON  |       | 2001-12-01 |
| Teresa Francis         |       | 2021-09-02 |

**STEP (SWINDON)**

England & Wales - Charity number 1176672

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# Accounts

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**STEP (SWINDON)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**  
**CHARITY COMMISSION No: 1176672**

**STEP (SWINDON)**

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**YEAR ENDED 31 MARCH 2025**

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## **STEP (SWINDON)**

### **TRUSTEES' REPORT YEAR ENDED 31 MARCH 2025**

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#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 March 2025.

#### **Charity Information**

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Charity name         | STEP (SWINDON)                                                                               |
| Working name         | STEP                                                                                         |
| Principal address    | The Base<br>Lyndhurst Crescent<br>Park North<br>Swindon<br>SN3 2RW                           |
| Independent Examiner | Simon Knee FCA<br>S D Knee Chartered Accountants<br>10 Bath Road, Old Town, Swindon, SN1 4BA |
| Bankers              | The Co-operative<br><br>Scottish Widows Bank<br><br>Nationwide                               |

#### **Trustees**

The trustees who served during the period were:

|            |                                                                                                                                                                |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Treasurer  | Sylvia Snelson                                                                                                                                                 |
| Chair      | Bob Barrett                                                                                                                                                    |
| Vice Chair | Caroline Symmons                                                                                                                                               |
| Other      | William Edwards (Resigned 2 <sup>nd</sup> May 2025)<br><br>Ian Ritchie<br><br>Teresa Francis<br><br>Dr Alexandra Petrache (Appointed 2 <sup>nd</sup> May 2025) |

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2025**

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#### **Structure, Governance and Management**

The CIO is overseen by a Board of Trustees. Trustees are invited to join the Board on the basis of their experience, interest and skills. Applicants are initially contacted by the Chair of Trustees and are invited to meet with the current Board, to learn more about the organisation before formally attending a meeting. New Trustees are voted into position by existing Trustees and will be inducted in accordance with the organisation's Induction and Training and Development policy for volunteers.

#### **Constitution, Objects and Policies**

STEP (Swindon) is a registered UK charity number 1176672, governed by its constitutional document.

The objectives of the charity are:-

To advance in life and relieve the needs of young people residing in the borough of Swindon and surrounding areas, including such people who are in need and disadvantaged due to social, emotional and or behavioural issues that have negatively impacted their lives as a consequence of suffering the effects of, amongst others, deprivation, abuse, neglect and mental or physical issues, through

A. the provision of support and activities which develop their technical, social and life skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

B. Providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievement and performance**

##### **Trustees Opening Statement**

During 2024–2025, STEP delivered a wide programme of therapeutic and participation activities. Across the year, a total of 387 sessions were provided through outreach and centre-based delivery, reaching 403 children and young people. Each session focused on developing coping strategies, building resilience, and addressing key themes such as emotional regulation, anger management, positive thinking, and anxiety.

The impact of this work is clear. Evaluation data shows that 98% of young people reported that STEP had helped them, while 95% demonstrated improvements in emotional regulation and communication. 90% reported improved confidence and self-expression, and 86% developed stronger strategies for managing anger.

Parents and carers also reported benefits, with nine out of ten stating that STEP's work had a positive impact on their families.

Alongside therapeutic provision, STEP has continued to strengthen its SEND participation programme. More than 68 participation activities were delivered, engaging 321 children and young people and generating over 1,200 hours of direct co-production work. Young people reported feeling more confident in expressing their views, and the majority felt that their input would make a tangible difference to services and decisions affecting them.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2025

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Our volunteers contributed more than 500 hours during the year, providing valued support across our programmes. Their contribution not only added measurable value but also enhanced the quality and consistency of our services.

Looking ahead, our priorities remain the expansion of therapeutic services, strengthening SEND advocacy, and providing families with greater support. These ambitions will be pursued alongside efforts to increase community and volunteer involvement, ensuring STEP's long-term sustainability.

#### Treasurer's Comments

Financially, STEP remained broadly stable throughout 2024–2025; however, the charity experienced additional financial pressure due to the costs of multiple relocations and unbudgeted increases in rent through temporary accommodation. These factors necessitated a planned and controlled draw on reserves to meet operational costs. While this has resulted in unrestricted reserves falling slightly below the level set out in the reserves policy, they remain sufficient to cover approximately three months of operating expenditure, providing a reasonable buffer against unforeseen circumstances..

The planned move to a new permanent building represents both a challenge and an opportunity. The financial implications of lease terms are still to be finalised, but the move is expected to provide increased capacity and create opportunities for collaboration with partners.

The Trustees are mindful of the financial risks associated with this transition and will continue to monitor reserves closely while maintaining a focus on sustainable fundraising.

The charity remains in a sound position overall, with strong relationships with funders and supporters.

We are grateful for the continued generosity of local businesses, individuals, and funding organisations, as well as the professional service provided by SD Knee Chartered Accountants, whose reappointment is proposed.

#### Financial Review

The result for the year is a deficit of income over expenditure of £62,841 (2024: Excess of income over expenditure £16,811) on unrestricted funds. The total net expenditure over income for the year was (£48,483) (2024: £102,746).

Total reserves at the year end amounted to £186,146 (2024: £234,629). Restricted reserves at the year end amounted to £89,689 (2024: £75,331).

Unrestricted at the year end amounted to £96,457 (2024: 159,298) and free reserves at the year end amounted to £92,856 (2024: 159,298).

#### Organisational Structure

STEP is led by a management committee of volunteers, who work closely with the management team to ensure the smooth and efficient running of the organisation, and a team of youth workers and community volunteers deliver the interventions.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2025**

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#### **Reserves Policy**

STEP (Swindon) has a policy of keeping reserve funds, whenever possible, to ensure the survival of the project.

#### Definition of reserves

The Charity Commission describes reserves as 'that part of a charity's unrestricted income fund that is freely available to spend on any of the charity's purposes.' It is the resources which STEP has available to spend once it has met its commitments and covered its other planned expenditure.

#### Reason to hold reserves

STEP, at any one time has a number of sources of income and these are not always guaranteed. It is crucial therefore to ensure there are sufficient reserves to support the continuation of service while fundraising is done or to allow an organisation to wind up while meeting its obligations to staff and service users if existing sources of income are lost. The existence of reserves is a sign of good resource management.

#### Reserves statement

STEP Trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs and sufficient funds to close the charity calculated and reviewed annually and believe that the reserves should be built up and maintained to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its activities. This is to help STEP secure their viability beyond the immediate future and provide reliable services over the longer term.

#### Suggested reserves

The Trustees have calculated a target level of unrestricted reserves of £204,006, the current level of reserves is £96,457.

#### **Risk**

The major risks to which the Charity is exposed have been reviewed. Systems and policies have been established to mitigate those risks.

#### **Trustees Closing statement**

This year's report demonstrates the continued impact of STEP in supporting children, young people, and families across Swindon. In the face of challenges, our staff and volunteers have shown adaptability and commitment, ensuring that essential services were delivered without interruption.

The organisation has maintained a broadly stable financial position while managing short-term financial pressures and is carefully preparing for the opportunities and challenges associated with securing a permanent base.

Looking forward, STEP is well-placed to continue its work in strengthening the resilience and wellbeing of children and young people, building on over forty years of trusted service to the community.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2025

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#### Statement of Trustees' Responsibilities

The purpose of this statement is to distinguish the Trustees' responsibilities for the financial statements from those of the examiner as stated in their report.

Under charity law the Trustees are required to prepare financial statements for each financial period which give a true and fair view of the charities financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on the 20<sup>th</sup> January 2026 on its behalf by:

  
Sylvia Snelson

  
Bob Barrett

## **STEP (SWINDON)**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR ENDED 31 MARCH 2025**

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I report on the financial statements of STEP (Swindon) CIO for the year ended 31 March 2025 on pages 7-19.

This report is made solely to the CIO's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 ("the Act") and regulations made under section 145 of the Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) (The Charities Act) and that an independent examination is needed. It is my responsibility to

1. Examine the accounts (under section 145 of the Act),
2. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act; have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Signed**

**Date**

Simon Knee FCA

S D Knee Chartered Accountants  
10 Bath Road  
Old Town  
Swindon  
SN1 4BA

**STEP (SWINDON)****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR TO 31 MARCH 2025**

|                                                    | Notes | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2025<br>Total | 31 March<br>2024<br>Total |
|----------------------------------------------------|-------|---------------------|-----------------------|---------------------------|---------------------------|
| <b>Income</b>                                      |       |                     |                       |                           |                           |
| Grants Receivable                                  | 2     | 274,334             | -                     | 274,334                   | 196,208                   |
| Donations                                          |       | -                   | 13,581                | 13,581                    | 19,876                    |
| Investment Income                                  |       | -                   | 2,372                 | 2,372                     | 1,340                     |
| <b>Total Income</b>                                |       | <u>274,334</u>      | <u>15,953</u>         | <u>290,287</u>            | <u>217,424</u>            |
| <b>Expenditure</b>                                 |       |                     |                       |                           |                           |
| Charitable Expenditure                             | 3     | <u>259,976</u>      | <u>78,794</u>         | <u>338,770</u>            | <u>320,170</u>            |
| <b>Total Expenditure</b>                           |       | <u>259,976</u>      | <u>78,794</u>         | <u>338,770</u>            | <u>320,170</u>            |
| <b>Net income and expenditure<br/>for the year</b> |       | <u>14,358</u>       | <u>(62,841)</u>       | <u>(48,483)</u>           | <u>(102,746)</u>          |
| <b>Reconciliation of funds</b>                     |       |                     |                       |                           |                           |
| Brought forward at 1 April 2024                    |       | 75,331              | 159,298               | 234,629                   | 337,375                   |
| Net income and expenditure for the<br>year         |       | 14,358              | (62,841)              | (48,483)                  | (102,746)                 |
| <b>Carried forward at 31 March 2025</b>            |       | <u>89,689</u>       | <u>96,457</u>         | <u>186,146</u>            | <u>234,629</u>            |

**STEP (SWINDON)****BALANCE SHEET  
AS AT 31 MARCH 2025**

|                                                   | Notes |                | 31 <sup>st</sup> March<br>2025 | 31 <sup>st</sup> March<br>2024 |
|---------------------------------------------------|-------|----------------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                               |       |                |                                |                                |
| Tangible Assets for use by<br>Charity             | 8     |                | 5,719                          | 2,484                          |
| <b>Current Assets</b>                             |       |                |                                |                                |
| Debtors                                           | 9     | 2,101          |                                | 38,257                         |
| Cash at Bank and in Hand                          |       | <u>191,784</u> |                                | <u>208,266</u>                 |
|                                                   |       | 193,885        |                                | 246,523                        |
| <b>Liabilities</b>                                |       |                |                                |                                |
| Creditors: amounts falling<br>due within one year | 10    | <u>13,458</u>  | <u>14,378</u>                  |                                |
| <b>Net Current Assets</b>                         |       |                | <u>180,427</u>                 | <u>232,145</u>                 |
| <b>Net Assets</b>                                 |       |                | <u>186,146</u>                 | <u>234,629</u>                 |
| <b>Income Funds</b>                               |       |                |                                |                                |
| Restricted                                        | 11    |                | 89,689                         | 75,331                         |
| Unrestricted                                      | 12    |                | <u>96,457</u>                  | <u>159,298</u>                 |
|                                                   |       |                | <u>186,146</u>                 | <u>234,629</u>                 |

Approved on behalf of all the Trustees on the 20<sup>th</sup> January 2026

  
Sylvia Snelson

  
Bob Barrett

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025**

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#### **1 Accounting Policies**

##### **Basis of preparation**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in UK £ Sterling, which is the functional currency of the entity and rounded to the nearest £1.

##### **Going concern**

The financial statements have been prepared on the basis of being a going concern as the trustees do not have any concerns about the Charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved.

##### **Public benefit**

The Charity is a public benefit entity.

##### **Statement of cash flows**

The trustees do not have to prepare a statement of cash flows on the grounds that the charity is not considered "large" under the Charities SORP (FRS 102)

##### **Debtors**

Debtors are measured on initial recognition at settlement amount, and subsequently at the amount expected to be received or paid.

##### **Government grants**

Government grants are accounted for under the performance model, and are recognised when the performance conditions are met and receipt is certain.

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the SoFA.

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025**

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#### **Expenditures and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Charity to the expenditure.

Charitable activities include expenditure associated with grant making and included the direct costs, support costs and governance costs relating to these activities.

#### **Funds structure**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under circumstances, the result of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other resources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

#### **Taxation**

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### **Tangible fixed assets for use by charity**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost over their expected useful lives on the following basis:

Plant and equipment: 20% straight line

Motor Vehicle: 20% straight line

#### **Pensions**

Existing employees of the charity were entitled to join a defined contribution pension scheme. New and existing employees who are not in the pension scheme were automatically enrolled into the defined contribution scheme unless they have exercised their right to opt out of scheme membership. The charity makes a contribution of 5% and the contributions made for the accounting period are treated as an expense and were £11,660.

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****2 Grants Receivable**

|                                   | Restricted<br>Funds | Unrestricted<br>Funds | 31 March 2025<br>Total | 31 March 2024<br>Total |
|-----------------------------------|---------------------|-----------------------|------------------------|------------------------|
| Swindon Borough Council           |                     |                       |                        |                        |
| Therapeutic                       | 127,612             | -                     | 127,612                | 112,300                |
| Participation                     | 21,500              | -                     | 21,500                 | 21,500                 |
| Youth Investment                  | 20,000              | -                     | 20,000                 | -                      |
| SSP Young Scrutineers             | -                   | -                     | -                      | 591                    |
| Skills & Employment               | -                   | -                     | -                      | 2,500                  |
| Total Government grants           | <u>169,112</u>      | <u>-</u>              | <u>169,112</u>         | <u>136,891</u>         |
| Other grants                      |                     |                       |                        |                        |
| Children in Need (BBC)            | 20,545              | -                     | 20,545                 | 17,683                 |
| Wiltshire Community<br>Foundation | 5,000               | -                     | 5,000                  | -                      |
| Cheshire Foundation               | 7,894               | -                     | 7,894                  | -                      |
| Global Charities                  | -                   | -                     | -                      | 4,925                  |
| UK Youth                          |                     |                       |                        |                        |
| I Thrive                          | 31,900              | -                     | 31,900                 | 29,000                 |
| Partnership                       | 11,000              | -                     | 11,000                 | -                      |
| Garfield Weston Foundation        | 20,000              | -                     | 20,000                 | -                      |
| Stratton Parish Council           | -                   | -                     | -                      | 2,940                  |
| Diocese of Bristol Deanery        | 1,192               | -                     | 1,192                  | 4,769                  |
| Midcounties Co-op                 | 6,571               | -                     | 6,571                  | -                      |
| WAY UK                            | 1,120               | -                     | 1,120                  | -                      |
| Total other grants                | <u>105,222</u>      | <u>-</u>              | <u>105,222</u>         | <u>59,317</u>          |
| Total Grants                      | <u>274,334</u>      | <u>-</u>              | <u>274,334</u>         | <u>196,208</u>         |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****3 Total Expenditure**

|                                     | Notes | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2025<br>Total | 31 March<br>2024<br>Total |
|-------------------------------------|-------|---------------------|-----------------------|---------------------------|---------------------------|
| Staff Costs                         | 5     | 208,232             | 65,125                | 273,357                   | 269,041                   |
| Group Costs                         |       | 4,624               | 1,468                 | 6,092                     | 9,368                     |
| Vehicle and Transportation<br>Costs |       | 1,938               | 616                   | 2,554                     | 6,730                     |
| Staff Travel and Expenses           |       | 3,537               | 1,124                 | 4,661                     | 4,745                     |
| Staff Training                      |       | 5,188               | 672                   | 5,860                     | 1,985                     |
| Administration Costs                | 4     | 36,457              | 9,789                 | 46,246                    | 28,301                    |
|                                     |       | <u>259,976</u>      | <u>78,794</u>         | <u>338,770</u>            | <u>320,170</u>            |

**4 Administration Costs**

|                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2025<br>Total | 31 March<br>2024<br>Total |
|----------------------|---------------------|-----------------------|---------------------------|---------------------------|
| Office Rent          | 14,717              | 5,627                 | 20,344                    | 6,000                     |
| Other Costs          | 3,301               | 1,814                 | 5,115                     | 2,231                     |
| Office Running Costs | 9,772               | -                     | 9,772                     | 7,870                     |
| Telephone & IT Costs | 2,762               | 877                   | 3,639                     | 5,475                     |
| Insurance            | 1,800               | 571                   | 2,371                     | 2,569                     |
| Professional         | 251                 | -                     | 251                       | 251                       |
| Depreciation         | 1,694               | 900                   | 2,594                     | 1,745                     |
| Accountancy          | 2,160               | -                     | 2,160                     | 2,160                     |
|                      | <u>36,457</u>       | <u>9,789</u>          | <u>46,246</u>             | <u>28,301</u>             |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

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#### 5 Staff Costs

|                               | 31 March<br>2025 | 31 March<br>2024 |
|-------------------------------|------------------|------------------|
| Wages and Salaries            | 241,307          | 238,614          |
| Employer's National Insurance | 20,390           | 19,153           |
| Pension costs                 | 11,660           | 11,274           |
|                               | <u>273,357</u>   | <u>269,041</u>   |

Average number of employees                      11                      (2024: 12)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity's trustees were not paid or received any benefits from employment with the charity in the period neither were they reimbursed expenses during the period. No charity trustees received payment for professional or other services supplied to the charity.

There were no related party transactions.

The key management personnel of the charity were the Project Director and Project Manager.

The total employee benefits of the key management personnel of the charity were £82,827. (2024: £72,727)

#### 7 Net movement in funds for the year

|                                                                  | 31 March<br>2025 | 31 March<br>2024 |
|------------------------------------------------------------------|------------------|------------------|
| The net movement in funds for the year is stated after charging: |                  |                  |
| Fees for the examination of the accounts                         | 2,160            | 2,160            |
| Depreciation                                                     | 2,594            | 1,745            |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****8 Tangible Fixed Assets**

|                  | Equipment     | Mini Bus      | Total         |
|------------------|---------------|---------------|---------------|
| Cost             |               |               |               |
| At 1 April 2024  | 14,403        | 12,500        | 26,903        |
| Additions        | <u>5,829</u>  | <u>-</u>      | <u>5,829</u>  |
| At 31 March 2025 | <u>20,232</u> | <u>12,500</u> | <u>32,732</u> |
| Depreciation     |               |               |               |
| At 1 April 2024  | 11,919        | 12,500        | 24,419        |
| Charge for year  | <u>2,594</u>  | <u>-</u>      | <u>2,594</u>  |
| At 31 March 2025 | <u>14,513</u> | <u>12,500</u> | <u>27,013</u> |
| Net Book Value   |               |               |               |
| At 1 April 2024  | <u>2,484</u>  | <u>-</u>      | <u>2,484</u>  |
| At 31 March 2025 | <u>5,719</u>  | <u>-</u>      | <u>5,719</u>  |

**9 Debtors: amount falling due within one year**

|                   | 31 March<br>2025 | 31 March<br>2024 |
|-------------------|------------------|------------------|
| Grants receivable | -                | 33,450           |
| Other debtors     | <u>2,101</u>     | <u>4,807</u>     |
|                   | <u>2,101</u>     | <u>38,257</u>    |

**10 Creditors: amounts falling due within one year**

|          | 31 March<br>2025 | 31 March<br>2024 |
|----------|------------------|------------------|
| Accruals | <u>13,458</u>    | <u>14,378</u>    |
|          | <u>13,458</u>    | <u>14,378</u>    |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****11 Restricted Income Funds**

| <b>Fund Name</b>                                       | <b>Purpose and Restrictions</b>                                                                                                                              |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>BBC Children in Need - ASD</b>                      | For the provision of therapeutic group work for young people aged 7 to 18 (neurodiverse) children                                                            |
| <b>WCF Community Grants</b>                            | For the provision of therapeutic group work for young people aged 7 to 18 (neurodiverse) children                                                            |
| <b>UK Youth – I-Thrive</b>                             | To Implement and deliver an organisational approach to managing the emotional wellbeing of the staff team, volunteers, children, and young people.           |
| <b>UK Youth – Partnership Fund</b>                     | To enable partnership working to manage the wellbeing of the staff team, volunteers, children, and young people.                                             |
| <b>Swindon Borough Council – Youth Investment Fund</b> | To undertake co-production work to aid development of the Lyndhurst Centre Youth Hub                                                                         |
| <b>Swindon Borough Council – Therapeutic</b>           | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon (Including Saturday specialist SEND provision) |
| <b>Swindon Borough Council – SEND Participation</b>    | For the provision of a participation programme for young people with SEND between the ages of 11 to 25 in Swindon                                            |
| <b>EMR Chesire Foundation - Building Futures</b>       | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon                                                |
| <b>Diocese of Bristol Deanery</b>                      | For the provision of in-school sessions to support emotional wellbeing and negative behaviours within the classroom                                          |
| <b>Garfield Weston Foundation</b>                      | Core costs to support the delivery of Therapeutic Programmes                                                                                                 |
| <b>WAY UK</b>                                          | Supporting children and young people to co-produce content for Swindon’s Integrated Care Board Annual Health Report                                          |
| <b>Midcounties Co-op</b>                               | For the provision of resources to support therapeutic group work for young people aged 7 to 18 (neurodiverse) children                                       |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****11 Restricted Income Funds (continued)****Movements of Funds**

|                                | 1 <sup>st</sup> April<br>2024 | Income         | Expenditure<br>and transfers | 31 <sup>st</sup> March<br>2025 |
|--------------------------------|-------------------------------|----------------|------------------------------|--------------------------------|
| Swindon Borough Council        |                               |                |                              |                                |
| Therapeutic                    | 75,331                        | 127,612        | (128,165)                    | 74,778                         |
| Participation/Thought Tank     | -                             | 21,500         | (21,500)                     | -                              |
| Youth Investment               | -                             | 20,000         | (20,000)                     | -                              |
| Children In Need - Therapeutic | -                             | 20,545         | (20,545)                     | -                              |
| Cheshire Foundation            | -                             | 7,894          | (7,894)                      | -                              |
| WCF Community                  | -                             | 5,000          | (5,000)                      | -                              |
| UK Youth – I Thrive            | -                             | 31,900         | (31,900)                     | -                              |
| UK Youth - Partnership         | -                             | 11,000         | (11,000)                     | -                              |
| Garfield Weston Foundation     | -                             | 20,000         | (5,089)                      | 14,911                         |
| Diocese of Bristol Deanery     | -                             | 1,192          | (1,192)                      | -                              |
| Midcounties Co-op              | -                             | 6,571          | (6,571)                      | -                              |
| WAY UK                         | -                             | 1,120          | (1,120)                      | -                              |
|                                | <u>75,331</u>                 | <u>274,334</u> | <u>(259,976)</u>             | <u>89,689</u>                  |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****Movements of Funds (continued)**

|                                                  | 1 <sup>st</sup> April<br>2023 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup> March<br>2024 |
|--------------------------------------------------|-------------------------------|----------------|---------------------------------|--------------------------------|
| Swindon Borough Council                          |                               |                |                                 |                                |
| Therapeutic                                      | 99,473                        | 112,300        | (136,442)                       | 75,331                         |
| Participation                                    | 25,712                        | 21,500         | (47,212)                        | -                              |
| Safer Streets                                    | 35,954                        | -              | (35,954)                        | -                              |
| TaMHS Support group                              | 1,066                         | -              | (1,066)                         | -                              |
| SSP Young Scrutineers                            | -                             | 591            | (591)                           | -                              |
| Skills & Employment                              | -                             | 2,500          | (2,500)                         | -                              |
| Children In Need                                 |                               |                |                                 |                                |
| Therapeutic                                      | 14,276                        | 17,683         | (31,959)                        | -                              |
| Barnardo's                                       |                               |                |                                 |                                |
| Participation                                    | 16,293                        |                | (16,293)                        | -                              |
| Globals Make Some Noise –<br>Therapeutic 5 Steps |                               | 4,925          | (4,925)                         | -                              |
| UK Youth                                         |                               |                |                                 |                                |
| I Thrive                                         | 2,114                         | 29,000         | (31,114)                        | -                              |
| Statton Parish Council                           |                               | 2,940          | (2,940)                         | -                              |
| Diocese of Bristol Deanery                       |                               | 4,769          | (4,769)                         | -                              |
|                                                  | <u>194,888</u>                | <u>196,208</u> | <u>(315,765)</u>                | <u>75,331</u>                  |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****12 Unrestricted Funds**

|                    | 1 <sup>st</sup> April 2024 | Income        | Expenditure     | 31 <sup>st</sup> March 2025 |
|--------------------|----------------------------|---------------|-----------------|-----------------------------|
| Unrestricted Funds | <u>159,298</u>             | <u>15,953</u> | <u>(78,794)</u> | <u>96,457</u>               |
|                    | <u>159,298</u>             | <u>15,953</u> | <u>(78,794)</u> | <u>96,457</u>               |

**PRIOR YEAR**

|                    | 1 <sup>st</sup> April 2023 | Income        | Expenditure    | 31 <sup>st</sup> March 2024 |
|--------------------|----------------------------|---------------|----------------|-----------------------------|
| Unrestricted Funds | <u>142,487</u>             | <u>21,216</u> | <u>(4,405)</u> | <u>159,298</u>              |
|                    | <u>142,487</u>             | <u>21,216</u> | <u>(4,405)</u> | <u>159,298</u>              |

**13 Analysis of Net Assets Between Funds**

|                    | Unrestricted Funds | Restricted Funds | Total          |
|--------------------|--------------------|------------------|----------------|
| Fixed Assets       | 3,601              | 2,118            | 5,719          |
| Net Current Assets | <u>92,856</u>      | <u>87,571</u>    | <u>180,427</u> |
| Total Net Assets   | <u>96,457</u>      | <u>89,689</u>    | <u>186,146</u> |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2025****13 Comparative figures by fund**

|                                                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 <sup>st</sup> March 2024<br>Total |
|------------------------------------------------------|---------------------|-----------------------|--------------------------------------|
| <b>Income</b>                                        |                     |                       |                                      |
| Grants Receivable                                    | 196,208             | -                     | 196,208                              |
| Donations                                            | -                   | 19,876                | 19,876                               |
| Investment Income                                    | -                   | 1,340                 | 1,340                                |
| <b>Total Income</b>                                  | <u>196,208</u>      | <u>21,216</u>         | <u>217,424</u>                       |
| <b>Expenditure</b>                                   |                     |                       |                                      |
| Charitable Expenditure                               | <u>315,765</u>      | <u>4,405</u>          | <u>320,170</u>                       |
| <b>Total Expenditure</b>                             | <u>315,765</u>      | <u>4,405</u>          | <u>320,170</u>                       |
| <b>Net income and expenditure for<br/>the period</b> | <u>(119,557)</u>    | <u>16,811</u>         | <u>(102,746)</u>                     |
| <b>Reconciliation of funds</b>                       |                     |                       |                                      |
| Brought forward at 1 April 2023                      | <u>194,888</u>      | <u>142,487</u>        | <u>337,375</u>                       |
| <b>Carried forward at 31 March 2024</b>              | <u>75,331</u>       | <u>159,298</u>        | <u>234,629</u>                       |

**STEP (SWINDON)**

England & Wales - Charity number 1176672

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# Accounts

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**STEP (SWINDON)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**CHARITY COMMISSION No: 1176672**

**STEP (SWINDON)**

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**YEAR ENDED 31 MARCH 2024**

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## **STEP (SWINDON)**

### **TRUSTEES' REPORT YEAR ENDED 31 MARCH 2024**

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#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 March 2024.

#### **Charity Information**

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Charity name         | STEP (SWINDON)                                                                               |
| Working name         | STEP                                                                                         |
| Principal address    | The Lyndhurst Centre<br>Lyndhurst Crescent<br>Park North<br>Swindon<br>SN3 2RW               |
| Independent Examiner | Simon Knee FCA<br>S D Knee Chartered Accountants<br>10 Bath Road, Old Town, Swindon, SN1 4BA |
| Bankers              | The Co-operative<br><br>Scottish Widows Bank<br><br>Nationwide                               |

#### **Trustees**

The trustees who served during the period were:

|            |                                                          |
|------------|----------------------------------------------------------|
| Treasurer  | Sylvia Snelson                                           |
| Chair      | Bob Barrett                                              |
| Vice Chair | Caroline Symmons                                         |
| Other      | William Edwards<br><br>Ian Ritchie<br><br>Teresa Francis |

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2024**

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#### **Structure, Governance and Management**

The CIO is overseen by a Board of Trustees. Trustees are invited to join the Board on the basis of their experience, interest and skills. Applicants are initially contacted by the Chair of Trustees and are invited to meet with the current Board, to learn more about the organisation before formally attending a meeting. New Trustees are voted into position by existing Trustees and will be inducted in accordance with the organisations Induction and Training and Development policy for volunteers.

#### **Constitution, Objects and Policies**

STEP (Swindon) is a registered UK charity number 1176672, governed by its constitutional document.

The objectives of the charity are:-

To advance in life and relieve the needs of young people residing in the borough of Swindon and surrounding areas, including such people who are in need and disadvantaged due to social, emotional and or behavioural issues that have negatively impacted their lives as a consequence of suffering the effects of, amongst others, deprivation, abuse, neglect and mental or physical issues, through

A. the provision of support and activities which develop their technical, social and life skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

B. Providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievement and performance**

##### **Trustees Opening Statement**

From April 2023 to March 2024 the Trustees are proud to say that the amazing team of staff and volunteers at STEP delivered **481** face-to-face sessions both in our centre and outreach in **4** secondary schools, supporting **341** vulnerable children and young people from across Swindon.

Our community volunteers, through regular weekly volunteering and through day challenges dedicated an incredible **3848** hours (monetary value of £44K) to support the work we do.

We provided interventions over **44** weeks, **3** day times per week, **5** evenings a week Monday-Friday, **2** Saturday sessions a month and **14** activity days during the school holidays.

##### **In addition:**

**288** workbooks full of useful guides and resources for each child were made.

**44** mental health 'Discovery Journals' - a resource to specifically help those with poor mental health and social anxieties to manage their thoughts and feelings were given.

**6** RFLs (safeguarding referrals) were submitted.

**591** contacts with professionals from across education, health, and social care were made.

**120** external review meetings for children and their families were attended.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024

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**2130** contacts with parents to give additional support and guidance and signposting were completed.

This year has seen us embed a 1:1 listening service for young people in need of additional support alongside the groupwork provision. Our trained Senior Project Worker has provided **91** sessions for **13** young people.

Our staff created bespoke sessions specifically designed to support the identified needs of the young people in their groups. Themes included:

- Managing negative thoughts and emotions
- Managing anger and frustration
- Positive thinking – self-belief and recognition of positives within self and others
- Respect – for self and others
- Actions and consequences – taking responsibility
- Managing anxieties and stress (including mindfulness)
- Friendships / relationships
- Effective communication
- Dealing with difficult situations (coping with change)

This huge offer is only possible due to the dedication and hard work of our Senior Management Team, project delivery staff and volunteers, and through new and ongoing financial support from funders.

October 2023 saw us move from our old centre in Nythe to our new home at Lyndhurst Centre, Park North. The Trustees would like to extend a massive thank you to all the staff team who worked tirelessly - cleaning, painting and furniture arranging - to ensure in just two weeks that the new building was ready for young people. We are very much aware that due to renovations planned for Lyndhurst Centre later this year, we will have to find a temporary home BUT we are all excited to see what the newly refurbished centre will look like once works have been completed, and we can move back into what we hope will be our forever home.

|                          |
|--------------------------|
| <b>Our service users</b> |
|--------------------------|

The children and young people who accessed our service had multiple vulnerabilities:

- **10%** are Children in Need (S17)
- **4%** are Child Protection (S47)
- **52%** are subject to packages of support through health, education and social care
- **46%** are living in an area of deprivation (lowest 10% nationally)
- **32%** SEND (Special Educational Needs / Disability)
- **9%** SEMH (Social Emotional & Mental Health)
- **23%** have poor school attendance / at risk of exclusion
- **22%** are living with parents who are incapacitated (substance misuse, DV, mental health, incarceration, gambling)

And reasons for referral included: Managing anger and frustration, social anxiety, communication, expressing thoughts and feelings and isolation / friendship issues.

- **82%** Poor emotional health and well-being (including self-harm and social isolation)
- **55%** Anger
- **46%** Personal Safety - actions and consequences / anti-social behaviours
- **49%** Low self-esteem / poor confidence
- **87%** Expressing emotions / lacking communication skills
- **54%** Social isolation / relationship issues

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024

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|                                         |
|-----------------------------------------|
| <b>The impact – how well did we do?</b> |
|-----------------------------------------|

97% of young people stated that STEP interventions had helped them.

#### Key improvements identified by young people include:

- Not getting into trouble as much at school – ask for help and use calming down techniques
- Managing anger better
- Using anxiety / negative thoughts management techniques – breathing cards, Discovery Journal
- Sharing worries and acknowledging feelings – talking more to trusted people
- Making new and positive friendships
- Managing anxieties better in school – now go to a quiet place
- Less isolated – more social
- Less guarded – not everyone judges you, feel safe to be myself
- More confident – becoming braver / standing up for self

87% of young people stated that their personal relationships had improved, and they had the skills to better manage bullying and negative peer influences.

81% of young people said they were managing their anger and getting into less trouble.

91% of young people felt they were taking less risks and knew how to keep themselves safe.

89% of young people stated they were now able to manage their emotions, thoughts, and feelings more effectively and were less anxious.

92% stated that they had grown in confidence.

82% stated that their self-belief had improved, and that they were now able to identify their own positive qualities.

86% of young people – upon ending their intervention – had already put the techniques they had learnt into practice.

#### Family

95% stated they felt STEP had helped their child

85% felt their child's confidence had improved

90% felt STEP had a positive impact for their family

#### Improvements commented by parents following their child's STEP intervention:

- Calmer
- Increased self-belief
- Better able to manage emotions - will vocalise concerns and worries better (explaining feelings and what is needed to support)
- Less isolated / actively involved in what we are doing as a family
- Teachers have noticed a big change within the school environment, in a positive way.
- Improved communication (working both ways as STEP has also taught me, through valuable time spent talking to me on the phone, how to listen effectively to my child)
- Happier (has knock on effect for whole family)
- Improved confidence
- More sociable – actually goes outside to meet with friends
- Has shared techniques learnt with family and siblings are now using them
- More open to learning / trying new things
- Reduced anxiety, more at ease in new situations
- Not feeling alone
- Being taken outside of comfort zone and coping with it – resilience
- Coping strategies that are working

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024

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#### Comments regarding STEP provision:

- Giving appropriate support
- Constant positive affirmation: reminding young people that they are strong and can achieve
- Excellent advice and guidance; calming down techniques and strategies, how to deal with different emotions and teaching young people to believe in themselves, managing stressful situations (like friendship breakdowns)
- Friendly and settled anxious child very quickly
- Engaging and inclusive activities
- Non-judgemental – a place where they feel good to be different
- Opportunity for children to meet others with shared experiences – sense of belonging
- Safe environment with trusted adults that are not parents

|                     |
|---------------------|
| <b>Testimonials</b> |
|---------------------|

#### Parents and Carers

*"It has helped him to realise he is not the only child who has been through difficult times. He is more confident now with the choices he is making. You have helped my child become happy again and it makes me happy to see his real smile."*

*"My son came out of every session filled with positivity and compassion. He is very comfortable in the venue with enriching activities and staff who have really appreciated and uplifted him as an individual. He enjoyed every session, taking fun, education and a refreshingly positive mood from everyone involved. He felt understood and safe in a very short time. STEP staff helped to resolve issues and provided his school with very useful and helpful information. I could not recommend more highly. Thank you and keep up the FANTASTIC work!!"*

*"He feels he can now cope with 'real world' situations and thinks and acts more positively, with more confidence."*

*"I have seen a positive outcome at family times, we spend more time together, we communicate more, the house is a lot calmer because my daughter is more confident and calm. Thank you so much for all your help."*

*"My daughter has opened-up and is now talking about things that are playing on her mind, which is amazing to witness. STEP have stood in on core group meetings to help put my daughter's thoughts and feelings across, when no one else has bothered to listen to what she thinks. I could not have got through the last few months without the help of STEP."*

*"Our son is more interactive with the family and willing to step outside of his comfort zone and try new things. Thankyou!!!"*

*"Our daughter is less moody and can now use her words to explain what is wrong - this relieves a lot of stress within the family. She has also grown in confidence so much. Seeing the progress she has made is amazing."*

#### Children and Young People

*"STEP has helped me grow! From the first session, my mental health has improved, and I am growing in a positive way. Through the ups and the downs, it has been an incredible journey, and I am thankful."*

*"I now have more confidence because I trust myself and can see that I am a good person."*

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024

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*“STEP has helped me to talk about how I am feeling so my mum and teachers understand me better and can know when I am struggling.”*

*“STEP has helped me with my stress and anger. I now have the confidence to go out on my own.”*

*“STEP have given me the techniques to manage my anxiety and worries. I don't get as overwhelmed by situations as I did before.”*

#### Professionals

*“To all the STEP team, thank you for all that you do to help and support so many young people in Swindon. Feedback I receive from parents and young people alike is a clear indication of how much this support is valued and what a difference it makes.” St Joseph's Catholic College.*

|                             |
|-----------------------------|
| <b>Treasurer's Comments</b> |
|-----------------------------|

During 2023 to 2024, STEP continued to be in a financially healthy position.

Extra funding streams are always welcome, but not to the detriment of the staff team. Senior Managers continue to regularly review capacity, workload, and team welfare.

#### Challenges for 2024 to 2025

Our reserves are in line with our current reserves policy, and in the very worst-case scenario could sustain us for 6 months until other funding is forthcoming, plus cover any redundancy costs.

The challenge is around recurring relocation costs, currently expected at £6k per move – this can be covered by our reserves and will be supported by a contribution from Swindon Borough Council.

Although there may be financial challenges ahead, STEP are in a very good place financially and reputationally, so we are confident, through diligent fundraising and consistently meeting the needs of Swindon's children and young people, that we can maintain and hopefully expand our work over the coming year.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2024**

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#### **Financial Review**

The result for the year is an excess of income over expenditure of £16,811 (2023: £11,680) on unrestricted funds. The total net expenditure over income for the year was (£102,746) (2023: Income over expenditure £55,829).

Total reserves at the year end amounted to £234,629 (2023: £337,375). Restricted reserves at the year end amounted to £75,331 (2023: £194,888).

Unrestricted/free reserves at the year end amounted to £159,298 (2023: 142,487).

#### **Organisational Structure**

STEP is led by a management committee of volunteers, who work closely with the management team to ensure the smooth and efficient running of the organisation, and a team of youth workers and community volunteers deliver the interventions.

#### **Reserves Policy**

STEP (Swindon) has a policy of keeping reserve funds, whenever possible, to ensure the survival of the project.

#### Definition of reserves

The Charity Commission describes reserves as 'that part of a charity's unrestricted income fund that is freely available to spend on any of the charity's purposes.' It is the resources which STEP has available to spend once it has met its commitments and covered its other planned expenditure.

#### Reason to hold reserves

STEP, at any one time has a number of sources of income and these are not always guaranteed. It is crucial therefore to ensure there are sufficient reserves to support the continuation of service while fundraising is done or to allow an organisation to wind up while meeting its obligations to staff and service users if existing sources of income are lost. The existence of reserves is a sign of good resource management.

#### Reserves statement

STEP Trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs and sufficient funds to close the charity calculated and reviewed annually and believe that the reserves should be built up and maintained to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its activities. This is to help STEP secure their viability beyond the immediate future and provide reliable services over the longer term.

#### Suggested reserves

The Trustees have calculated a target level of unrestricted reserves of £181,454, the current level of reserves is £159,298.

#### **Risk**

The major risks to which the Charity is exposed have been reviewed. Systems and policies have been established to mitigate those risks.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024**

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#### **Trustees Closing statement**

The Trustees would like to extend their gratitude to all funders for their continued support. Without this financial backing, STEP would not be able to do all the valuable work it does to support some of the most vulnerable children and young people from across Swindon.

STEP (Swindon) continues to be financially sound and well run and can deliver the valuable services to young people who now, more than ever, need help in dealing with difficult issues in their lives.

We feel very privileged to be able to support STEP, the staff, volunteers, and young people of Swindon.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2024

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#### Statement of Trustees' Responsibilities

The purpose of this statement is to distinguish the Trustees' responsibilities for the financial statements from those of the examiner as stated in their report.

Under charity law the Trustees are required to prepare financial statements for each financial period which give a true and fair view of the charities financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on the 23<sup>rd</sup> January 2025 on its behalf by:

  
SYLVIA Snelson

  
Bob Barrett

## **STEP (SWINDON)**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR ENDED 31 MARCH 2024**

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I report on the financial statements of STEP (Swindon) CIO for the year ended 31 March 2024 on pages 11-23.

This report is made solely to the CIO's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 ("the Act") and regulations made under section 145 of the Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) (The Charities Act) and that an independent examination is needed. It is my responsibility to

1. Examine the accounts (under section 145 of the Act),
2. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act; have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Signed**

**Date**

Simon Knee FCA

S D Knee Chartered Accountants  
10 Bath Road  
Old Town  
Swindon  
SN1 4BA

**STEP (SWINDON)****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR TO 31 MARCH 2024**

|                                                    | Notes | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2024<br>Total | 31 March<br>2023<br>Total |
|----------------------------------------------------|-------|---------------------|-----------------------|---------------------------|---------------------------|
| <b>Income</b>                                      |       |                     |                       |                           |                           |
| Grants Receivable                                  | 2     | 196,208             | -                     | 196,208                   | 345,024                   |
| Donations                                          |       | -                   | 19,876                | 19,876                    | 11,469                    |
| Investment Income                                  |       | -                   | 1,340                 | 1,340                     | 211                       |
| <b>Total Income</b>                                |       | <u>196,208</u>      | <u>21,216</u>         | <u>217,424</u>            | <u>356,704</u>            |
| <b>Expenditure</b>                                 |       |                     |                       |                           |                           |
| Charitable Expenditure                             | 3     | <u>315,765</u>      | <u>4,405</u>          | <u>320,170</u>            | <u>300,875</u>            |
| <b>Total Expenditure</b>                           |       | <u>315,765</u>      | <u>4,405</u>          | <u>320,170</u>            | <u>300,875</u>            |
| <b>Net income and expenditure<br/>for the year</b> |       | <u>(119,557)</u>    | <u>16,811</u>         | <u>(102,746)</u>          | <u>55,829</u>             |
| <b>Reconciliation of funds</b>                     |       |                     |                       |                           |                           |
| Brought forward at 1 April 2023                    |       | 194,888             | 142,487               | 337,375                   | 281,546                   |
| Net income and expenditure for the<br>year         |       | (119,557)           | 16,811                | (102,746)                 | 55,829                    |
| <b>Carried forward at 31 March 2024</b>            |       | <u>75,331</u>       | <u>159,298</u>        | <u>234,629</u>            | <u>337,375</u>            |

**STEP (SWINDON)****BALANCE SHEET  
AS AT 31 MARCH 2024**

|                                                   | Notes |                | 31 <sup>st</sup> March<br>2024 | 31 <sup>st</sup> March<br>2023 |
|---------------------------------------------------|-------|----------------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                               |       |                |                                |                                |
| Tangible Assets for use by<br>Charity             | 8     |                | 2,484                          | 3,970                          |
| <b>Current Assets</b>                             |       |                |                                |                                |
| Debtors                                           | 9     | 38,257         |                                | 65,647                         |
| Cash at Bank and in Hand                          |       | <u>208,266</u> |                                | <u>278,994</u>                 |
|                                                   |       | 246,523        |                                | 344,641                        |
| <b>Liabilities</b>                                |       |                |                                |                                |
| Creditors: amounts falling<br>due within one year | 10    | <u>14,378</u>  |                                | <u>11,236</u>                  |
| <b>Net Current Assets</b>                         |       |                | <u>232,145</u>                 | <u>333,405</u>                 |
| <b>Net Assets</b>                                 |       |                | <u>234,629</u>                 | <u>337,375</u>                 |
| <b>Income Funds</b>                               |       |                |                                |                                |
| Restricted                                        | 11    |                | 75,331                         | 194,888                        |
| Unrestricted                                      | 12    |                | <u>159,298</u>                 | <u>142,487</u>                 |
|                                                   |       |                | <u>234,629</u>                 | <u>337,375</u>                 |

Approved on behalf of all the Trustees on the 23<sup>rd</sup> January 2025

  
Sylvia Snelson

  
Bob Barrett

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024**

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#### **1 Accounting Policies**

##### **Basis of preparation**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in UK £ Sterling, which is the functional currency of the entity and rounded to the nearest £1.

##### **Going concern**

The financial statements have been prepared on the basis of being a going concern as the trustees do not have any concerns about the Charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved.

##### **Public benefit**

The Charity is a public benefit entity.

##### **Statement of cash flows**

The trustees do not have to prepare a statement of cash flows on the grounds that the charity is not considered "large" under the Charities SORP (FRS 102)

##### **Debtors**

Debtors are measured on initial recognition at settlement amount, and subsequently at the amount expected to be received or paid.

##### **Government grants**

Government grants are accounted for under the performance model, and are recognised when the performance conditions are met and receipt is certain.

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the SoFA.

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024**

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#### **Expenditures and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Charity to the expenditure.

Charitable activities include expenditure associated with grant making and included the direct costs, support costs and governance costs relating to these activities.

#### **Funds structure**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under circumstances, the result of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other resources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

#### **Taxation**

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### **Tangible fixed assets for use by charity**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost over their expected useful lives on the following basis:

Plant and equipment: 20% straight line

Motor Vehicle: 20% straight line

#### **Pensions**

Existing employees of the charity were entitled to join a defined contribution pension scheme. New and existing employees who are not in the pension scheme were automatically enrolled into the defined contribution scheme unless they have exercised their right to opt out of scheme membership. The charity makes a contribution of 5% and the contributions made for the accounting period are treated as an expense and were £11,274.

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****2 Grants Receivable**

|                                                         | Restricted<br>Funds | Unrestricted<br>Funds | 31 March 2024<br>Total | 31 March 2023<br>Total |
|---------------------------------------------------------|---------------------|-----------------------|------------------------|------------------------|
| Swindon Borough Council                                 |                     |                       |                        |                        |
| Therapeutic                                             | 112,300             | -                     | 112,300                | 112,300                |
| Participation                                           | 21,500              | -                     | 21,500                 | 21,500                 |
| Safer Streets                                           | -                   | -                     | -                      | 90,000                 |
| TaMHS Support Group                                     | -                   | -                     | -                      | 29,204                 |
| SSP Young Scrutineers                                   | 591                 | -                     | 591                    | 584                    |
| Skills & Employment                                     | 2,500               | -                     | 2,500                  | -                      |
| Total Government grants                                 | <u>136,891</u>      | <u>-</u>              | <u>136,891</u>         | <u>253,588</u>         |
| Other grants                                            |                     |                       |                        |                        |
| Barnardo's                                              |                     |                       |                        |                        |
| Participation                                           | -                   | -                     | -                      | 33,670                 |
| Logo competition                                        | -                   | -                     | -                      | 1,069                  |
| Children in Need (BBC)                                  | 17,683              | -                     | 17,683                 | 17,168                 |
| Children in Need (One off payment)                      | -                   | -                     | -                      | 500                    |
| Community Foundation                                    |                     |                       |                        |                        |
| High Sheriff grant                                      | -                   | -                     | -                      | 2,565                  |
| Global Charities                                        | 4,925               | -                     | 4,925                  | -                      |
| UK Youth                                                |                     |                       |                        |                        |
| I Thrive                                                | 29,000              | -                     | 29,000                 | 29,000                 |
| Cost of living one off payment                          | -                   | -                     | -                      | 2,900                  |
| Hedley Foundation (Summer Activities)                   | -                   | -                     | -                      | 3,160                  |
| The White Horse Federation (Nylands in school sessions) | -                   | -                     | -                      | 1,404                  |
| Stratton Parish Council                                 | 2,940               | -                     | 2,940                  | -                      |
| Diocese of Bristol Deanery                              | 4,769               | -                     | 4,769                  | -                      |
| Total other grants                                      | <u>59,317</u>       | <u>-</u>              | <u>59,317</u>          | <u>91,436</u>          |
| Total Grants                                            | <u>196,208</u>      | <u>-</u>              | <u>196,208</u>         | <u>345,024</u>         |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****3 Total Expenditure**

|                                     |       | Restricted     | Unrestricted | 31 March<br>2024 | 31 March<br>2023 |
|-------------------------------------|-------|----------------|--------------|------------------|------------------|
|                                     | Notes | Funds          | Funds        | Total            | Total            |
| Staff Costs                         | 5     | 269,041        | -            | 269,041          | 243,929          |
| Group Costs                         |       | 9,368          | -            | 9,368            | 14,360           |
| Vehicle and Transportation<br>Costs |       | 6,730          | -            | 6,730            | 5,697            |
| Staff Travel and Expenses           |       | 4,745          | -            | 4,745            | 4,776            |
| Staff Training                      |       | 1,985          | -            | 1,985            | 1,151            |
| Administration Costs                | 4     | 23,896         | 4,405        | 28,301           | 30,962           |
|                                     |       | <u>315,765</u> | <u>4,405</u> | <u>320,170</u>   | <u>300,875</u>   |

**4 Administration Costs**

|                      | Restricted    | Unrestricted | 31 March<br>2024 | 31 March<br>2023 |
|----------------------|---------------|--------------|------------------|------------------|
|                      | Funds         | Funds        | Total            | Total            |
| Office Rent          | 6,000         | -            | 6,000            | 6,500            |
| Other Costs          | 1,167         | 1,064        | 2,231            | 4,369            |
| Office Running Costs | 7,762         | 108          | 7,870            | 9,463            |
| Telephone & IT Costs | 2,242         | 3,233        | 5,475            | 3,956            |
| Insurance            | 2,569         | -            | 2,569            | 2,416            |
| Professional         | 251           | -            | 251              | 251              |
| Depreciation         | 1,745         | -            | 1,745            | 1,847            |
| Accountancy          | 2,160         | -            | 2,160            | 2,160            |
|                      | <u>23,896</u> | <u>4,405</u> | <u>28,301</u>    | <u>30,962</u>    |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2024

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#### 5 Staff Costs

|                               | 31 March<br>2024 | 31 March<br>2023 |
|-------------------------------|------------------|------------------|
| Wages and Salaries            | 238,614          | 216,281          |
| Employer's National Insurance | 19,153           | 17,798           |
| Pension costs                 | 11,274           | 9,850            |
|                               | <u>269,041</u>   | <u>243,929</u>   |

Average number of employees 12 (2023: 11)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity's trustees were not paid or received any benefits from employment with the charity in the period neither were they reimbursed expenses during the period. No charity trustees received payment for professional or other services supplied to the charity.

There were no related party transactions.

The key management personnel of the charity were the Project Director and Project Manager.

The total employee benefits of the key management personnel of the charity were £72,727. (2023: £77,797)

#### 7 Net movement in funds for the year

|                                                                  | 31 March<br>2024 | 31 March<br>2023 |
|------------------------------------------------------------------|------------------|------------------|
| The net movement in funds for the year is stated after charging: |                  |                  |
| Fees for the examination of the accounts                         | 2,160            | 2,160            |
| Depreciation                                                     | 1,745            | 1,847            |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****8 Tangible Fixed Assets**

|                  | Equipment | Mini Bus | Total  |
|------------------|-----------|----------|--------|
| Cost             |           |          |        |
| At 1 April 2023  | 14,144    | 12,500   | 26,644 |
| Additions        | 259       | -        | 259    |
| At 31 March 2024 | 14,403    | 12,500   | 26,903 |
| Depreciation     |           |          |        |
| At 1 April 2023  | 10,174    | 12,500   | 22,674 |
| Charge for year  | 1,745     | -        | 1,745  |
| At 31 March 2024 | 11,919    | 12,500   | 24,419 |
| Net Book Value   |           |          |        |
| At 1 April 2023  | 3,970     | -        | 3,970  |
| At 31 March 2024 | 2,484     | -        | 2,484  |

**9 Debtors: amount falling due within one year**

|                   | 31 March<br>2024 | 31 March<br>2023 |
|-------------------|------------------|------------------|
| Grants receivable | 33,450           | 63,450           |
| Other debtors     | 4,807            | 2,197            |
|                   | 38,257           | 65,647           |

**10 Creditors: amounts falling due within one year**

|          | 31 March<br>2024 | 31 March<br>2023 |
|----------|------------------|------------------|
| Accruals | 14,378           | 11,236           |
|          | 14,378           | 11,236           |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****11 Restricted Income Funds**

| <b>Fund Name</b>                                                                                 | <b>Purpose and Restrictions</b>                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Swindon Borough Council – Therapeutic</b>                                                     | <b>For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.</b>                                                                                                               |
| <b>Swindon Borough Council – SEND (Special Educational Needs and Disabilities) Participation</b> | <b>For the provision of a participation programme for young people with SEND between the ages of 11 to 25 in Swindon</b>                                                                                                            |
| <b>Swindon Borough Council – Safer Streets</b>                                                   | <b>For the provision of therapeutic group work for young women at risk of exploitation, and those vulnerable to violence and abuse, reduce Anti-social behaviour and risk of entry into the criminal justice system</b>             |
| <b>Swindon Borough Council – TaMHS Support</b>                                                   | <b>For the provision of mental health and wellbeing sessions - early intervention &amp; prevention – to support 40 children and young people identified through current Targeted Mental Health Service in Schools waiting list.</b> |
| <b>Swindon Borough Council – Young Scrutineers</b>                                               | <b>For the provision of training and facilitation of a young person’s scrutiny group</b>                                                                                                                                            |
| <b>Swindon Borough Council - Skills &amp; Employment CYP Work</b>                                | <b>For the creation of booklets supporting employers when working with young people with SEND</b>                                                                                                                                   |
| <b>Children in Need - Therapeutic</b>                                                            | <b>For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.</b>                                                                                                               |
| <b>Barnardo's Mental Health Swindon Trailblazer Participation</b>                                | <b>For the provision of a participation programme for young people and their parent/carers in relation to Barnardo’s mental health support work in Swindon’s schools.</b>                                                           |
| <b>Global Charities</b>                                                                          | <b>For the provision of staff training to enhance therapeutic delivery</b>                                                                                                                                                          |
| <b>Diocese of Bristol– The Deanery</b>                                                           | <b>For the provision of in-school sessions to support emotional wellbeing and negative behaviours within the classroom</b>                                                                                                          |
| <b>Stratton Parish Council Grant ASD</b>                                                         | <b>For the provision of SEND specific resources to enhance therapeutic delivery</b>                                                                                                                                                 |
| <b>UK Youth – I-Thrive</b>                                                                       | <b>To Implement and deliver an organisational approach to managing the emotional wellbeing of the staff team, volunteers, children, and young people.</b>                                                                           |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****11 Restricted Income Funds (continued)****Movements of Funds**

|                                | 1 <sup>st</sup> April<br>2023 | Income         | Expenditure<br>and transfers | 31 <sup>st</sup> March<br>2024 |
|--------------------------------|-------------------------------|----------------|------------------------------|--------------------------------|
| Swindon Borough Council        |                               |                |                              |                                |
| Therapeutic                    | 99,473                        | 112,300        | (136,442)                    | 75,331                         |
| Participation/Thought Tank     | 25,712                        | 21,500         | (47,212)                     | -                              |
| Safer Streets                  | 35,954                        | -              | (35,954)                     | -                              |
| TaMHS Support Group            | 1,066                         | -              | (1,066)                      | -                              |
| SSP Young Scrutineers          | -                             | 591            | (591)                        | -                              |
| Skills & Employment            | -                             | 2,500          | (2,500)                      | -                              |
| Children In Need - Therapeutic | 14,276                        | 17,683         | (31,959)                     | -                              |
| Barnardo's - Participation     | 16,293                        | -              | (16,293)                     | -                              |
| Global Charities               |                               | 4,925          | (4,925)                      | -                              |
| UK Youth – I Thrive            | 2,114                         | 29,000         | (31,114)                     | -                              |
| Stratton Parish Council        |                               | 2,940          | (2,940)                      | -                              |
| Diocese of Bristol Deanery     |                               | 4,769          | (4,769)                      | -                              |
|                                | <u>194,888</u>                | <u>196,208</u> | <u>(315,765)</u>             | <u>75,331</u>                  |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****Movements of Funds (continued)**

|                                | 1 <sup>st</sup> April<br>2022 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup> March<br>2023 |
|--------------------------------|-------------------------------|----------------|---------------------------------|--------------------------------|
| Swindon Borough Council        |                               |                |                                 |                                |
| Therapeutic                    | 68,324                        | 112,300        | (81,151)                        | 99,473                         |
| Participation/Thought Tank     | 19,748                        | 21,500         | (15,536)                        | 25,712                         |
| Innovations project (Restore)  | 11,572                        |                | (11,572)                        | -                              |
| Safer Streets                  | 3,311                         | 90,000         | (57,357)                        | 35,954                         |
| TaMHS Support Group            |                               | 29,204         | (28,138)                        | 1,066                          |
| SSP Young Scrutineers          |                               | 584            | (584)                           | -                              |
| Covid recovery                 | 234                           |                | (234)                           | -                              |
| Children In Need               |                               |                |                                 |                                |
| Therapeutic                    | 13,631                        | 17,168         | (16,523)                        | 14,276                         |
| Cost of Living                 |                               | 500            | (500)                           | -                              |
| Barnardo's                     |                               |                |                                 |                                |
| Participation                  | 15,025                        | 33,670         | (32,402)                        | 16,293                         |
| Logo Competition               |                               | 1,069          | (1,069)                         | -                              |
| Zurich                         |                               |                |                                 |                                |
| Positive Steps                 | 3,085                         |                | (3,085)                         | -                              |
| Restore                        | 4,193                         |                | (4,193)                         | -                              |
| Nationwide – Covid Recovery    |                               |                |                                 |                                |
| Wiltshire Community            |                               |                |                                 |                                |
| Foundation                     |                               |                |                                 |                                |
| High Sheriff Grant             |                               | 2,565          | (2,565)                         | -                              |
| Tampon Tax                     | 2,111                         |                | (2,111)                         |                                |
| Staff Support                  | 1,157                         |                | (1,157)                         |                                |
| Globals Make Some Noise –      |                               |                |                                 |                                |
| Therapeutic 5 Steps            | 8,348                         |                | (8,348)                         |                                |
| UK Youth                       |                               |                |                                 |                                |
| I Thrive                       |                               | 29,000         | (26,886)                        | 2,114                          |
| Cost of living one off payment |                               | 2,900          | (2,900)                         |                                |
| Hedley Foundation ( Summer     |                               |                |                                 |                                |
| activities)                    |                               | 3,160          | (3,160)                         |                                |
| The White Horse Federation     |                               |                |                                 |                                |
| (Nylands in school sessions)   |                               | 1,404          | (1,404)                         |                                |
|                                | <u>150,739</u>                | <u>345,024</u> | <u>(300,875)</u>                | <u>194,888</u>                 |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****12 Unrestricted Funds**

|                    | 1 <sup>st</sup> April 2023 | Income        | Expenditure    | 31 <sup>st</sup> March 2024 |
|--------------------|----------------------------|---------------|----------------|-----------------------------|
| Unrestricted Funds | <u>142,487</u>             | <u>21,216</u> | <u>(4,405)</u> | <u>159,298</u>              |
|                    | <u>142,487</u>             | <u>21,216</u> | <u>(4,405)</u> | <u>159,298</u>              |

**PRIOR YEAR**

|                    | 1 <sup>st</sup> April 2022 | Income        | Expenditure | 31 <sup>st</sup> March 2023 |
|--------------------|----------------------------|---------------|-------------|-----------------------------|
| Unrestricted Funds | <u>130,807</u>             | <u>11,680</u> | <u>-</u>    | <u>142,487</u>              |
|                    | <u>130,807</u>             | <u>11,680</u> | <u>-</u>    | <u>142,487</u>              |

**13 Analysis of Net Assets Between Funds**

|                    | Unrestricted Funds | Restricted Funds | Total          |
|--------------------|--------------------|------------------|----------------|
| Fixed Assets       | -                  | 2,484            | 2,484          |
| Net Current Assets | <u>159,298</u>     | <u>72,847</u>    | <u>232,145</u> |
| Total Net Assets   | <u>159,298</u>     | <u>75,331</u>    | <u>234,629</u> |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024****13 Comparative figures by fund**

|                                                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 <sup>st</sup> March 2023<br>Total |
|------------------------------------------------------|---------------------|-----------------------|--------------------------------------|
| <b>Income</b>                                        |                     |                       |                                      |
| Grants Receivable                                    | 345,024             |                       | 345,024                              |
| Donations                                            |                     | 11,469                | 11,469                               |
| Investment Income                                    |                     | 211                   | 211                                  |
| <b>Total Income</b>                                  | <u>345,024</u>      | <u>11,680</u>         | <u>356,704</u>                       |
| <b>Expenditure</b>                                   |                     |                       |                                      |
| Charitable Expenditure                               | <u>300,875</u>      | <u>-</u>              | <u>300,875</u>                       |
| <b>Total Expenditure</b>                             | <u>300,875</u>      | <u>-</u>              | <u>300,875</u>                       |
| <b>Net income and expenditure for<br/>the period</b> | <u>44,149</u>       | <u>11,680</u>         | <u>55,829</u>                        |
| <b>Reconciliation of funds</b>                       |                     |                       |                                      |
| Brought forward at 1 April 2022                      | <u>150,739</u>      | <u>130,807</u>        | <u>281,546</u>                       |
| <b>Carried forward at 31 March 2023</b>              | <u>194,888</u>      | <u>142,487</u>        | <u>337,375</u>                       |

**STEP (SWINDON)**

England & Wales - Charity number 1176672

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# Accounts

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**STEP (SWINDON)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**  
**CHARITY COMMISSION No: 1176672**

**STEP (SWINDON)**

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**YEAR ENDED 31 MARCH 2023**

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## **STEP (SWINDON)**

### **TRUSTEES' REPORT YEAR ENDED 31 MARCH 2023**

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#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 March 2023.

#### **Charity Information**

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Charity name         | STEP (SWINDON)                                                                               |
| Working name         | STEP                                                                                         |
| Principal address    | The Lyndhurst Centre<br>Lyndhurst Crescent<br>Park North<br>Swindon<br>SN3 2RW               |
| Independent Examiner | Simon Knee FCA<br>S D Knee Chartered Accountants<br>10 Bath Road, Old Town, Swindon, SN1 4BA |
| Bankers              | The Co-operative<br><br>Scottish Widows Bank                                                 |

#### **Trustees**

The trustees who served during the period were:

|            |                                                          |
|------------|----------------------------------------------------------|
| Treasurer  | Sylvia Snelson                                           |
| Chair      | Bob Barrett                                              |
| Vice Chair | Caroline Symmons                                         |
| Other      | William Edwards<br><br>Ian Ritchie<br><br>Teresa Francis |

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2023**

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#### **Structure, Governance and Management**

The CIO is overseen by a Board of Trustees. Trustees are invited to join the Board on the basis of their experience, interest and skills. Applicants are initially contacted by the Chair of Trustees and are invited to meet with the current Board, to learn more about the organisation before formally attending a meeting. New Trustees are voted into position by existing Trustees and will be inducted in accordance with the organisations Induction and Training and Development policy for volunteers.

#### **Constitution, Objects and Policies**

STEP (Swindon) is a registered UK charity number 1176672, governed by its constitutional document.

The objectives of the charity are:-

To advance in life and relieve the needs of young people residing in the borough of Swindon and surrounding areas, including such people who are in need and disadvantaged due to social, emotional and or behavioural issues that have negatively impacted their lives as a consequence of suffering the effects of, amongst others, deprivation, abuse, neglect and mental or physical issues, through

A. the provision of support and activities which develop their technical, social and life skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

B. Providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievement and performance**

##### **Trustees Opening Statement**

2022 has seen our organisation grow from strength to strength, supporting more vulnerable children and young people from across the Borough of Swindon than ever before. This could not be achieved without the extremely passionate and professional team of staff and volunteers that dedicate their lives to ensuring young people get the best support possible at a time when they are at their most vulnerable. The difference that STEP makes to the lives of children, their families and wider communities is astounding, all involved are very proud of the work carried out and the positive impact it has for everyone that engages with our service.

The Trustees are proud to say that our amazing team of staff and volunteers at STEP have delivered face to face support to over 447 vulnerable children.

8 regular community volunteers dedicated over 2128 hours to support the work we do.

We provided interventions over 45 weeks, 5 evenings a week Monday-Friday, 3 Saturday sessions a month and outreach provisions in 5 secondary schools: a total of 382 sessions.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2023

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#### Our client profiles

The children and young people we work with are some of the most vulnerable in our society. They have multiple and complex needs and are experiencing isolation and exclusion due to their lack of social skills, personal circumstances, or poverty.

All young people are referred to us by health, education, or social care professionals for targeted, specific support.

In 2022 / 2023, these vulnerabilities included:

- **11%** are Children in Need (S17)
- **6%** are Child Protection (S47)
- **42%** are subject to packages of support through health, education and social care
- **44%** are living in an area of deprivation (lowest 10% nationally)
- **32%** SEND (Special educational needs / disability)
- **39%** are SEMH (Social Emotional & Mental Health)
- **13%** have been subjected to abuse / neglect
- **36%** living with parents who are incapacitated (substance misuse, DV, mental health, incarceration, gambling)

And reasons for referral included: Managing anger and frustration, social anxiety, communication, expressing thoughts and feelings and isolation / friendship issues.

- **68%** Poor emotional health and well-being (including self-harm and social isolation)
- **39%** Anger
- **25%** Actions and consequences / anti-social behaviours
- **32%** Low self-esteem / poor confidence
- **69%** Expressing emotions / poor communication
- **40%** Social Isolation / poor relationships / relationship issues

#### Performance

All our staff work hard to support the children accessing STEP and in addition to the **420** face to face sessions delivered, they also provided:

**367 workbooks** full of useful guides and resources for each child.

**85 mental health journals** a resource to specifically help those with poor mental health and social anxieties to manage their thoughts and feelings.

**275 meetings with professionals** from across education, health, and social care.

**200 external review meetings attended** for children and their families.

**395 contacts with parents** to give additional support and guidance.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2023

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Our staff have created bespoke sessions specifically designed to support the identified needs of the young people in their groups. Themes included:

- Managing negative thoughts and emotions
- Managing anger and frustration
- Positive thinking – self-belief and recognition of positives within self and others
- Respect – for self and others
- Actions and consequences – taking responsibility
- Managing anxieties and stress (including mindfulness)
- Friendships / relationships
- Effective communication
- Dealing with difficult situations (managing change)

### Impact

**97% of young people** stated that STEP interventions had helped them.

- Helped not getting into trouble as much at school – ask for help and use calming down techniques
- Managing anger
- Anxiety / negative thoughts management techniques – breathing cards, discovery journal
- Sharing worries and acknowledging feelings – asking for help and talking more to people
- Making new friendships
- Managing anxieties better in school – now go to a quiet place
- Less isolated – more social
- Less guarded – not everyone judges you
- More confident – becoming more brave / standing up for self

**83%** of young people who had or were experiencing bullying at point of access to STEP feedback they **felt they now had the skills to better manage bullying and to build positive relationships.**

**83%** of young people who were identified and flagged at point of referral that anti-social behaviours were (currently or historically) an issue, feedback they **felt they had the skills necessary to manage angry and aggressive feelings.**

**93%** of young people who have been identified and flagged at point of referral that staying safe / risk taking behaviours were (currently or historically) an issue, feedback that **they have the skills to stay safe.**

**90%** of young people who have been identified and flagged at point of referral that expressing emotions / feelings / mental health & well-being is (currently or historically) an issue stated that **they have skills to better manage emotions and feelings.**

**85%** stated that their **confidence has improved.**

**82%** stated that their **self-belief had improved**, and that they were now able to identify their own positive qualities. With **77%** of young people already putting the techniques they had learnt into practice.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2023

---

We love to celebrate achievements made and underpin our interventions with nationally recognised AQA short course qualifications; over **255 certificates** have been awarded and the topics have included:

- Managing difficult emotions
- Learning how mood affects behaviour
- Introduction to anti-social behaviour
- Introduction to mindfulness
- Developing self-esteem
- Participation in a personal development project

#### Family

- **94%** stated they felt STEP had helped their child
- **81%** felt their child's confidence had improved
- **84%** felt STEP had a positive impact for their family

#### The improvements noted by families include:

- Not feeling alone
- Being taken outside of comfort zone and coping with it – resilience
- Coping strategies that are working
- Making friends
- Recognising feelings
- More focused
- Less outbursts – using calming down techniques – self calming
- Better communication – sharing thoughts and feelings
- Less isolated – engaging better with family and wider community

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2023

---

#### Testimonials

##### Families

*"It has been a safe place for my child to be more independent from us, also she has enjoyed herself, it has made her a happier child which has had a positive knock on effect for us as a family".*

*"It has helped him to realise he is not the only child who has been through difficult times, he is more confident now with the choices he is making. You have helped my child become happy again and it makes me happy to see his real smile".*

*"My son came out of every session filled with positivity and compassion. He is very comfortable in the venue with enriching activities and staff who have really appreciated and uplifted him as an individual. He enjoyed every session, taking fun, education, and a refreshingly positive mood from everyone involved. He felt understood and safe in a very short time. STEP staff helped to resolve issues and provided his school with very useful and helpful information. I could not recommend more highly. Thank you and keep up the FANTASTIC work!!"*

*"He feels he can now cope with 'real world' situations and thinks and acts more positively, with more confidence".*

*"My daughter has opened up and is now talking about things that are playing on her mind, which is amazing to witness. STEP have stood in on core group meetings to help put my daughter's thoughts and feelings across, when no one else has bothered to listen to what she thinks. I could not have got through the last few months without the help of STEP".*

##### Young people

*"STEP has helped me with my anxiety, and I have had loads of fun, it's been great having people I can talk to about how I am feeling, that listen to me and help me".*

*"I have learnt to love myself for who I am".*

*"I have learnt how to manage my anger; I worry less now and feel more confident".*

*"STEP has helped me to dedicate time to not stress about life, it gives me time to stop and actually think about things rationally instead of emotionally. STEP have given me solutions and methods to try".*

*"STEP have helped me in school because if there is a problem, they are on it and will do anything to help. I can trust the STEP workers in my group because they won't judge me for what I have to say".*

##### Professionals

*"To all at STEP, thank you so much for your ongoing support and all you do to support our students, both in school and for those that attend evening and weekend groups. You are all shining stars and your dedication and the help you provide is greatly appreciated" - St Joseph's*

*"STEP has been amazing for both children" - Jo Calder, Social Worker*

*"Huge improvement in E's confidence" - Becci Benson, Head teacher*

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2023**

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#### **Treasurer's Report**

During 2022 to 2023, STEP continued to be in a financially healthy position.

There has been an increase in funds coming from Swindon Borough's Early Intervention & Prevention Team. Due to excellent outcomes from the Safer Streets programme that has run since 2020, an additional £60,000 has been secured to support the recruitment of an additional Project Worker.

In addition, £30,000 has been secured for STEP to help alleviate the wait for those young people referred to statutory mental health services (TaMHS).

In addition to adding a new project Worker to the team to help manage capacity, Johanna has secured £29,000 through Thriving Minds to provide wellbeing support for the whole staff team.

And following a presentation to Swindon Borough Council's Senior Leadership team the 2-year extension to the current Therapeutic contract has been approved.

#### **Financial Review**

The result for the year is an excess of income over expenditure of £11,680 (2022: £13,051) on unrestricted funds. The total net income over expenditure for the year was £55,829 (2022: £45,522).

Total reserves at the year end amounted to £337,375 (2022: £281,546). Restricted reserves at the year end amounted to £194,888 (2022: £150,739).

Unrestricted/free reserves at the year end amounted to £142,487 (2022: 130,807).

#### **Organisational Structure**

STEP is led by a management committee of volunteers, who work closely with the management team to ensure the smooth and efficient running of the organisation, and a team of youth workers and community volunteers deliver the interventions.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2023**

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#### **Reserves Policy**

STEP (Swindon) has a policy of keeping reserve funds, whenever possible, to ensure the survival of the project.

#### Definition of reserves

The Charity Commission describes reserves as 'that part of a charity's unrestricted income fund that is freely available to spend on any of the charity's purposes.' It is the resources which STEP has available to spend once it has met its commitments and covered its other planned expenditure.

#### Reason to hold reserves

STEP, at any one time has a number of sources of income and these are not always guaranteed. It is crucial therefore to ensure there are sufficient reserves to support the continuation of service while fundraising is done or to allow an organisation to wind up while meeting its obligations to staff and service users if existing sources of income are lost. The existence of reserves is a sign of good resource management.

#### Reserves statement

STEP Trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs and sufficient funds to close the charity calculated and reviewed annually and believe that the reserves should be built up and maintained to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its activities. This is to help STEP secure their viability beyond the immediate future and provide reliable services over the longer term.

#### Suggested reserves

The Trustees have calculated a target level of unrestricted reserves of £196,948, the current level of reserves is £142,487.

#### **Risk**

The major risks to which the Charity is exposed have been reviewed. Systems and policies have been established to mitigate those risks.

#### **Trustees Closing statement**

The Trustees would like to extend their gratitude to all funders for their continued support. Without this financial backing, STEP would not be able to do all the valuable work it does to support some of the most vulnerable children and young people from across Swindon.

STEP (Swindon) continues to be financially sound and well run and can deliver the valuable services to young people who now, more than ever, need help in dealing with difficult issues in their lives.

We feel very privileged to be able to support STEP, the staff, volunteers, and young people of Swindon.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2023

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#### Statement of Trustees' Responsibilities

The purpose of this statement is to distinguish the Trustees' responsibilities for the financial statements from those of the examiner as stated in their report.

Under charity law the Trustees are required to prepare financial statements for each financial period which give a true and fair view of the charities financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on the \_\_\_\_\_ 2023 on its behalf by:

Sylvia Snelson

Bob Barrett

## **STEP (SWINDON)**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR ENDED 31 MARCH 2023**

---

I report on the financial statements of STEP (Swindon) CIO for the year ended 31 March 2023 on pages 11-24.

This report is made solely to the CIO's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 ("the Act") and regulations made under section 154 of the Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) (The Charities Act) and that an independent examination is needed.

It is my responsibility to

1. Examine the accounts (under section 145 of the Act),
2. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act; have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Signed**

**Date**

Simon Knee FCA

S D Knee Chartered Accountants  
10 Bath Road  
Old Town  
Swindon  
SN1 4BA

**STEP (SWINDON)****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR TO 31 MARCH 2023**

|                                                    | Notes | Restricted<br>Funds   | Unrestricted<br>Funds | <b>31 March<br/>2023<br/>Total</b> | <b>31 March<br/>2022<br/>Total</b> |
|----------------------------------------------------|-------|-----------------------|-----------------------|------------------------------------|------------------------------------|
| <b>Income</b>                                      |       |                       |                       |                                    |                                    |
| Grants Receivable                                  | 2     | 345,024               | -                     | 345,024                            | 278,384                            |
| Donations                                          |       | -                     | 11,469                | 11,469                             | 12,980                             |
| Investment Income                                  |       | -                     | 211                   | 211                                | 71                                 |
| <b>Total Income</b>                                |       | <u>345,024</u>        | <u>11,680</u>         | <u>356,704</u>                     | <u>291,435</u>                     |
| <b>Expenditure</b>                                 |       |                       |                       |                                    |                                    |
| Charitable Expenditure                             | 3     | <u>300,875</u>        | <u>-</u>              | <u>300,875</u>                     | <u>245,913</u>                     |
| <b>Total Expenditure</b>                           |       | <u>300,875</u>        | <u>-</u>              | <u>300,875</u>                     | <u>245,913</u>                     |
| <b>Net income and expenditure<br/>for the year</b> |       | <u><b>44,149</b></u>  | <u><b>11,680</b></u>  | <u><b>55,829</b></u>               | <u><b>45,522</b></u>               |
| <b>Reconciliation of funds</b>                     |       |                       |                       |                                    |                                    |
| Brought forward at 1 April 2022                    |       | 150,739               | 130,807               | 281,546                            | 236,024                            |
| Net income and expenditure for the<br>year         |       | 44,149                | 11,680                | 55,829                             | 45,522                             |
| <b>Carried forward at 31 March 2023</b>            |       | <u><b>194,888</b></u> | <u><b>142,487</b></u> | <u><b>337,375</b></u>              | <u><b>281,546</b></u>              |

**STEP (SWINDON)****BALANCE SHEET  
AS AT 31 MARCH 2023**

|                                                | Notes | 31 <sup>st</sup> March<br>2023 | 31 <sup>st</sup> March<br>2022 |
|------------------------------------------------|-------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                            |       |                                |                                |
| Tangible Assets for use by Charity             | 8     | 3,970                          | 4,350                          |
| <b>Current Assets</b>                          |       |                                |                                |
| Debtors                                        | 9     | 65,647                         | 3,567                          |
| Cash at Bank and in Hand                       |       | <u>278,994</u>                 | <u>288,422</u>                 |
|                                                |       | 344,641                        | 291,989                        |
| <b>Liabilities</b>                             |       |                                |                                |
| Creditors: amounts falling due within one year | 10    | <u>11,236</u>                  | <u>14,793</u>                  |
| <b>Net Current Assets</b>                      |       | <u>333,405</u>                 | <u>277,196</u>                 |
| <b>Net Assets</b>                              |       | <u>337,375</u>                 | <u>281,546</u>                 |
| <b>Income Funds</b>                            |       |                                |                                |
| Restricted                                     | 11    | 194,888                        | 150,739                        |
| Unrestricted                                   | 12    | <u>142,487</u>                 | <u>130,807</u>                 |
|                                                |       | <u>337,375</u>                 | <u>281,546</u>                 |

Approved on behalf of all the Trustees on the \_\_\_\_\_ 2023

Sylvia Snelson

Bob Barrett

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023**

---

#### **1 Accounting Policies**

##### **Basis of preparation**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in UK £ Sterling, which is the functional currency of the entity and rounded to the nearest £1.

##### **Going concern**

The financial statements have been prepared on the basis of being a going concern as the trustees do not have any concerns about the Charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved.

##### **Public benefit**

The Charity is a public benefit entity.

##### **Statement of cash flows**

The trustees do not have to prepare a statement of cash flows on the grounds that the charity is not considered "large" under the Charities SORP (FRS 102)

##### **Debtors**

Debtors are measured on initial recognition at settlement amount, and subsequently at the amount expected to be received or paid.

##### **Government grants**

Government grants are accounted for under the performance model, and are recognised when the performance conditions are met and receipt is certain.

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the SoFA.

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023**

---

#### **Expenditures and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Charity to the expenditure.

Charitable activities include expenditure associated with grant making and included the direct costs, support costs and governance costs relating to these activities.

#### **Funds structure**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under circumstances, the result of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other resources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

#### **Taxation**

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### **Tangible fixed assets for use by charity**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost over their expected useful lives on the following basis:

Plant and equipment: 20% straight line

Motor Vehicle: 20% straight line

#### **Pensions**

Existing employees of the charity were entitled to join a defined contribution pension scheme. New and existing employees who are not in the pension scheme were automatically enrolled into the defined contribution scheme unless they have exercised their right to opt out of scheme membership. The charity makes a contribution of 5% and the contributions made for the accounting period are treated as an expense and were £9,850.

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****2 Grants Receivable**

|                                                            | Restricted<br>Funds | Unrestricted<br>Funds | 31 March 2023<br>Total | 31 March 2022<br>Total |
|------------------------------------------------------------|---------------------|-----------------------|------------------------|------------------------|
| Swindon Borough Council                                    |                     |                       |                        |                        |
| Therapeutic                                                | 112,300             | -                     | 112,300                | 114,546                |
| Participation                                              | 21,500              | -                     | 21,500                 | 21,500                 |
| Innovations project<br>(Restore)                           | -                   | -                     | -                      | 22,801                 |
| Safer Streets                                              | 90,000              | -                     | 90,000                 | 13,817                 |
| TaMHS Support Group                                        | 29,204              | -                     | 29,204                 | -                      |
| SSP Young Scrutineers                                      | 584                 | -                     | 584                    | -                      |
| Covid Recovery                                             | -                   | -                     | -                      | 974                    |
| Furlough claims                                            | -                   | -                     | -                      | 895                    |
| Total Government grants                                    | 253,588             |                       | 253,588                | 174,533                |
| Other grants                                               |                     |                       |                        |                        |
| Barnardo's                                                 |                     |                       |                        |                        |
| Participation                                              | 33,670              | -                     | 33,670                 | 49,482                 |
| Logo competition                                           | 1,069               | -                     | 1,069                  | -                      |
| Zurich                                                     |                     |                       |                        |                        |
| Restore                                                    | -                   | -                     | -                      | 17,500                 |
| Children in Need (BBC)                                     | 17,168              | -                     | 17,168                 | 16,669                 |
| Children in Need (One off<br>payment)                      | 500                 | -                     | 500                    | -                      |
| Community Foundation                                       |                     |                       |                        |                        |
| High Sheriff grant                                         | 2,565               |                       | 2,565                  | -                      |
| Staff Support                                              | -                   | -                     | -                      | 4,829                  |
| Globals Make Some Noise                                    |                     |                       |                        |                        |
| Therapeutic 5 Steps                                        | -                   | -                     | -                      | 8,360                  |
| Positive Steps                                             | -                   | -                     | -                      | 7,011                  |
| UK Youth                                                   |                     |                       |                        |                        |
| I Thrive                                                   | 29,000              | -                     | 29,000                 | -                      |
| Cost of living one off<br>payment                          | 2,900               | -                     | 2,900                  | -                      |
| Hedley Foundation (Summer<br>Activities)                   | 3,160               | -                     | 3,160                  | -                      |
| The White Horse Federation<br>(Nylands in school sessions) | 1,404               | -                     | 1,404                  | -                      |
| Total other grants                                         | 91,436              | -                     | 91,436                 | 103,851                |
| Total Grants                                               | 345,024             | -                     | 345,024                | 278,384                |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****3 Total Expenditure**

|                                     | Notes | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2023<br>Total | 31 March<br>2022<br>Total |
|-------------------------------------|-------|---------------------|-----------------------|---------------------------|---------------------------|
| Staff Costs                         | 5     | 243,929             | -                     | 243,929                   | 201,002                   |
| Group Costs                         |       | 14,360              | -                     | 14,360                    | 12,402                    |
| Vehicle and Transportation<br>Costs |       | 5,697               | -                     | 5,697                     | 5,659                     |
| Staff Travel and Expenses           |       | 4,776               | -                     | 4,776                     | 1,691                     |
| Staff Training                      |       | 1,151               | -                     | 1,151                     | 427                       |
| Administration Costs                | 4     | 30,962              | -                     | 30,962                    | 24,732                    |
|                                     |       | <u>300,875</u>      | <u>-</u>              | <u>300,875</u>            | <u>245,913</u>            |

**4 Administration Costs**

|                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2023<br>Total | 31 March<br>2022<br>Total |
|----------------------|---------------------|-----------------------|---------------------------|---------------------------|
| Office Rent          | 6,500               | -                     | 6,500                     | 6,000                     |
| Other Costs          | 4,369               | -                     | 4,369                     | 2,989                     |
| Office Running Costs | 9,463               | -                     | 9,463                     | 6,448                     |
| Telephone & IT Costs | 3,956               | -                     | 3,956                     | 2,425                     |
| Insurance            | 2,416               | -                     | 2,416                     | 2,322                     |
| Professional         | 251                 | -                     | 251                       | 251                       |
| Depreciation         | 1,847               | -                     | 1,847                     | 1,975                     |
| Accountancy          | 2,160               | -                     | 2,160                     | 2,040                     |
| Loss on disposal     | -                   | -                     | -                         | 282                       |
|                      | <u>30,962</u>       | <u>-</u>              | <u>30,962</u>             | <u>24,732</u>             |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2023

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#### 5 Staff Costs

|                               | 31 March<br>2023 | 31 March<br>2022 |
|-------------------------------|------------------|------------------|
| Wages and Salaries            | 216,281          | 180,132          |
| Employer's National Insurance | 17,798           | 12,727           |
| Pension costs                 | 9,850            | 8,143            |
|                               | <u>243,929</u>   | <u>201,002</u>   |

Average number of employees 11 (2022: 12)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity's trustees were not paid or received any benefits from employment with the charity in the period neither were they reimbursed expenses during the period. No charity trustees received payment for professional or other services supplied to the charity.

There were no related party transactions.

The key management personnel of the charity were the Project Director and Project Manager.

The total employee benefits of the key management personnel of the charity were £77,797. (2022: £72,653)

#### 7 Net movement in funds for the year

|                                                                  | 31 March<br>2023 | 31 March<br>2022 |
|------------------------------------------------------------------|------------------|------------------|
| The net movement in funds for the year is stated after charging: |                  |                  |
| Fees for the examination of the accounts                         | 2,160            | 2,040            |
| Depreciation                                                     | 1,847            | 1,975            |
| Loss on disposal                                                 | <u>-</u>         | <u>282</u>       |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2023****8 Tangible Fixed Assets**

|                         | Equipment     | Mini Bus      | Total         |
|-------------------------|---------------|---------------|---------------|
| Cost                    |               |               |               |
| At 1 April 2022         | 12,677        | 12,500        | 25,177        |
| Additions               | 1,467         | -             | 1,467         |
| Disposals               | -             | -             | -             |
| At 31 March 2023        | <u>14,144</u> | <u>12,500</u> | <u>26,644</u> |
| Depreciation            |               |               |               |
| At 1 April 2022         | 8,327         | 12,500        | 20,827        |
| Charge for year         | 1,847         | -             | 1,847         |
| Elimination on disposal | -             | -             | -             |
| At 31 March 2023        | <u>10,174</u> | <u>12,500</u> | <u>22,674</u> |
| Net Book Value          |               |               |               |
| At 1 April 2022         | <u>4,350</u>  | <u>-</u>      | <u>4,350</u>  |
| At 31 March 2023        | <u>3,970</u>  | <u>-</u>      | <u>3,970</u>  |

**9 Debtors: amount falling due within one year**

|                   | 31 March<br>2023 | 31 March<br>2022 |
|-------------------|------------------|------------------|
| Grants receivable | 63,450           | -                |
| Other debtors     | <u>2,197</u>     | <u>3,567</u>     |
|                   | <u>65,647</u>    | <u>3,567</u>     |

**10 Creditors: amounts falling due within one year**

|          | 31 March<br>2023 | 31 March<br>2022 |
|----------|------------------|------------------|
| Accruals | <u>11,236</u>    | <u>14,793</u>    |
|          | <u>11,236</u>    | <u>14,793</u>    |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****11 Restricted Income Funds**

| <b>Fund Name</b>                                                                                 | <b>Purpose and Restrictions</b>                                                                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Swindon Borough Council – Therapeutic</b>                                                     | <b>For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.</b>                                                                                                               |
| <b>Swindon Borough Council – SEND (Special Educational Needs and Disabilities) Participation</b> | <b>For the provision of a participation programme for young people with SEND between the ages of 11 to 25 in Swindon</b>                                                                                                            |
| <b>Swindon Borough Council – Safer Streets</b>                                                   | <b>For the provision of therapeutic group work for young women at risk of exploitation, and those vulnerable to violence and abuse, reduce Anti-social behaviour and risk of entry into the criminal justice system</b>             |
| <b>Swindon Borough Council – TaMHS Support</b>                                                   | <b>For the provision of mental health and wellbeing sessions - early intervention &amp; prevention – to support 40 children and young people identified through current Targeted Mental Health Service in Schools waiting list.</b> |
| <b>Swindon Borough Council – Young Scrutineers</b>                                               | <b>For the provision of training and facilitation of a young person’s scrutiny group</b>                                                                                                                                            |
| <b>Swindon Borough Council – Innovations Project (RESTORE)</b>                                   | <b>For the provision of therapeutic group work for young people whose parent / carers are alcohol dependent aged 7 to 18, residing in the borough of Swindon.</b>                                                                   |
| <b>Swindon Borough Council - COVID Recovery</b>                                                  | <b>For the provision of resources, and additional worker hours to enable a safe working practices following young people return to face to face work</b>                                                                            |
| <b>Children in Need - Therapeutic</b>                                                            | <b>For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.</b>                                                                                                               |
| <b>Children in Need – Cost of Living</b>                                                         | <b>One off payment to support staff costs in relation to the Children in Need Therapeutic grant</b>                                                                                                                                 |
| <b>Barnardo's Mental Health Swindon Trailblazer Participation</b>                                | <b>For the provision of a participation programme for young people and their parent/carers in relation to Barnardo’s mental health support work in Swindon’s schools.</b>                                                           |
| <b>Barnardo's Mental Health Swindon Trailblazer Logo Competition</b>                             | <b>One off piece of work to facilitate the design of a new logo for Swindon’s Sexual Assault and Referral Centre</b>                                                                                                                |
| <b>Global’s Make Some Noise – Therapeutic 5 STEPs</b>                                            | <b>For the provision of therapeutic group work with a specific focus on mental health and emotional well-being for young people aged 7 to 18, residing in the borough of Swindon.</b>                                               |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****Restricted Income Funds (continued)**

| <b>Fund Name</b>                                              | <b>Purpose and Restrictions</b>                                                                                                                                                                          |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Community Foundation – Tampon Tax – Young Girl’s group</b> | <b>For the provision of therapeutic group work for young women at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.</b>                                    |
| <b>Community Foundation - Staff Support Programme</b>         | <b>For the provision of a one to one counsellor, to enhance and develop young people’s resilience within a therapeutic group work environment.</b>                                                       |
| <b>Community Foundation – High Sheriff Grant</b>              | <b>For the provision of group work to help young people manage their own behaviours, reduce Anti-social behaviour and reduce the risk of entering Into the criminal justice system</b>                   |
| <b>Hedley Foundation</b>                                      | <b>For the provision of day trips and activities during the school summer holidays</b>                                                                                                                   |
| <b>White Horse Federation – Nyland’s School</b>               | <b>For the provision of in-school sessions to support emotional wellbeing and negative behaviours within the classroom</b>                                                                               |
| <b>UK Youth – I-Thrive</b>                                    | <b>To Implement and deliver an organisational approach to managing the emotional wellbeing of the staff team, volunteers, children, and young people.</b>                                                |
| <b>UK Youth – Cost of Living</b>                              | <b>One off payment to support staff costs in relation to the I-Thrive grant</b>                                                                                                                          |
| <b>Zurich Community Trust - Restore</b>                       | <b>For the provision of therapeutic group work for young people whose parent / carers are alcohol or drug dependent / experiencing domestic abuse, aged 7 to 18, residing in the borough of Swindon.</b> |
| <b>Zurich Community Trust - Positive STEPs</b>                | <b>For the provision of therapeutic group work for young men at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.</b>                                      |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****11 Restricted Income Funds (continued)****Movements of Funds**

|                                                            | 1 <sup>st</sup> April<br>2022 | Income         | Expenditure<br>and transfers | 31 <sup>st</sup> March<br>2023 |
|------------------------------------------------------------|-------------------------------|----------------|------------------------------|--------------------------------|
| Swindon Borough Council                                    |                               |                |                              |                                |
| Therapeutic                                                | 68,324                        | 112,300        | (81,151)                     | 99,473                         |
| Participation/Thought Tank                                 | 19,748                        | 21,500         | (15,536)                     | 25,712                         |
| Innovations project (Restore)                              | 11,572                        | -              | (11,572)                     | -                              |
| Safer Streets                                              | 3,311                         | 90,000         | (57,357)                     | 35,954                         |
| TaMHS Support Group                                        | -                             | 29,204         | (28,138)                     | 1,066                          |
| SSP Young Scrutineers                                      | -                             | 584            | (584)                        | -                              |
| Covid recovery                                             | 234                           | -              | (234)                        | -                              |
| Children In Need                                           |                               |                |                              |                                |
| Therapeutic                                                | 13,631                        | 17,168         | (16,523)                     | 14,276                         |
| Cost of Living                                             | -                             | 500            | (500)                        | -                              |
| Barnardo's                                                 |                               |                |                              |                                |
| Participation                                              | 15,025                        | 33,670         | (32,402)                     | 16,293                         |
| Logo Competition                                           | -                             | 1,069          | (1,069)                      | -                              |
| Zurich                                                     |                               |                |                              |                                |
| Positive Steps                                             | 3,085                         | -              | (3,085)                      | -                              |
| Restore                                                    | 4,193                         | -              | (4,193)                      | -                              |
| Wiltshire Community<br>Foundation                          |                               |                |                              |                                |
| High Sheriff Grant                                         | -                             | 2,565          | (2,565)                      | -                              |
| Tampon Tax                                                 | 2,111                         | -              | (2,111)                      | -                              |
| Staff Support                                              | 1,157                         | -              | (1,157)                      | -                              |
| Globals Make Some Noise –<br>Therapeutic 5 steps           | 8,348                         | -              | (8,348)                      | -                              |
| UK Youth                                                   |                               |                |                              |                                |
| I Thrive                                                   | -                             | 29,000         | (26,886)                     | 2,114                          |
| Cost of living one off<br>payment                          | -                             | 2,900          | (2,900)                      | -                              |
| Hedley Foundation (Summer<br>Activities)                   | -                             | 3,160          | (3,160)                      | -                              |
| The White Horse Federation<br>(Nylands in school sessions) | -                             | 1,404          | (1,404)                      | -                              |
|                                                            | <u>150,739</u>                | <u>345,024</u> | <u>(300,875)</u>             | <u>194,888</u>                 |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****Movements of Funds (continued)****PRIOR YEAR**

|                                   | 1 <sup>st</sup> April<br>2021 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup> March<br>2022 |
|-----------------------------------|-------------------------------|----------------|---------------------------------|--------------------------------|
| Swindon Borough Council           |                               |                |                                 |                                |
| Therapeutic                       | 40,876                        | 114,546        | (87,098)                        | 68,324                         |
| Participation/Thought Tank        | 14,596                        | 21,500         | (16,348)                        | 19,748                         |
| Innovations project (Restore)     | 6,109                         | 22,801         | (17,338)                        | 11,572                         |
| Safer Streets                     | -                             | 13,817         | (10,506)                        | 3,311                          |
| Covid recovery                    | -                             | 974            | (740)                           | 234                            |
| Children In Need - Therapeutic    | 9,637                         | 16,669         | (12,675)                        | 13,631                         |
| Barnardo's                        | 3,168                         | 49,482         | (37,625)                        | 15,025                         |
| National lottery                  | 5,592                         | -              | (5,592)                         | -                              |
| Zurich                            |                               |                |                                 |                                |
| Covid Recovery                    | 1,223                         | -              | (1,223)                         | -                              |
| Positive Steps                    | 12,875                        | -              | (9,790)                         | 3,085                          |
| Restore                           | -                             | 17,500         | (13,307)                        | 4,193                          |
| Nationwide – Covid Recovery       | 507                           | -              | (507)                           | -                              |
| Wiltshire Community<br>Foundation |                               |                |                                 |                                |
| Covid Recovery                    | 1,520                         | -              | (1,520)                         | -                              |
| Tampon Tax                        | 6,293                         | -              | (4,182)                         | 2,111                          |
| Staff Support                     | -                             | 4,829          | (3,672)                         | 1,157                          |
| Globals Make Some Noise           |                               |                |                                 |                                |
| Therapeutic 5 Steps               | 12,680                        | 8,360          | (12,692)                        | 8,348                          |
| Positive Steps                    | 3,192                         | 7,011          | (10,203)                        | -                              |
|                                   | <u>118,268</u>                | <u>277,489</u> | <u>(245,018)</u>                | <u>150,739</u>                 |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2023

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#### 12 Unrestricted Funds

|                    | 1 <sup>st</sup> April 2022 | Income        | Expenditure | 31 <sup>st</sup> March 2023 |
|--------------------|----------------------------|---------------|-------------|-----------------------------|
| Unrestricted Funds | <u>130,807</u>             | <u>11,680</u> | <u>-</u>    | <u>142,487</u>              |
|                    | <u>130,807</u>             | <u>11,680</u> | <u>-</u>    | <u>142,487</u>              |

#### PRIOR YEAR

|                    | 1 <sup>st</sup> April 2021 | Income        | Expenditure  | 31 <sup>st</sup> March 2022 |
|--------------------|----------------------------|---------------|--------------|-----------------------------|
| Unrestricted Funds | <u>117,756</u>             | <u>13,946</u> | <u>(895)</u> | <u>130,807</u>              |
|                    | <u>117,756</u>             | <u>13,946</u> | <u>(895)</u> | <u>130,807</u>              |

#### 13 Analysis of Net Assets Between Funds

|                    | Unrestricted Funds | Restricted Funds | Total          |
|--------------------|--------------------|------------------|----------------|
| Fixed Assets       | -                  | 3,970            | 3,970          |
| Net Current Assets | <u>142,487</u>     | <u>190,918</u>   | <u>333,405</u> |
| Total Net Assets   | <u>142,487</u>     | <u>194,888</u>   | <u>337,375</u> |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2023****13 Comparative figures by fund**

|                                                      | Restricted<br>Funds   | Unrestricted<br>Funds | 31 <sup>st</sup> March 2022<br>Total |
|------------------------------------------------------|-----------------------|-----------------------|--------------------------------------|
| <b>Income</b>                                        |                       |                       |                                      |
| Grants Receivable                                    | 277,489               | 895                   | 278,384                              |
| Donations                                            | -                     | 12,980                | 12,980                               |
| Investment Income                                    | -                     | 71                    | 71                                   |
| <b>Total Income</b>                                  | <u>277,489</u>        | <u>13,946</u>         | <u>291,435</u>                       |
| <b>Expenditure</b>                                   |                       |                       |                                      |
| Charitable Expenditure                               | <u>245,018</u>        | <u>895</u>            | <u>245,913</u>                       |
| <b>Total Expenditure</b>                             | <u>245,018</u>        | <u>895</u>            | <u>245,913</u>                       |
| <b>Net income and expenditure for<br/>the period</b> | <u><b>32,471</b></u>  | <u><b>13,051</b></u>  | <u><b>45,522</b></u>                 |
| <b>Reconciliation of funds</b>                       |                       |                       |                                      |
| Brought forward at 1 April 2021                      | <u>118,268</u>        | <u>117,756</u>        | <u>236,024</u>                       |
| <b>Carried forward at 31 March 2022</b>              | <u><b>150,739</b></u> | <u><b>130,807</b></u> | <u><b>281,546</b></u>                |

**STEP (SWINDON)**

England & Wales - Charity number 1176672

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# Accounts

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**STEP (SWINDON)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2022**  
**CHARITY COMMISSION No: 1176672**

**STEP (SWINDON)**

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**YEAR ENDED 31 MARCH 2022**

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## **STEP (SWINDON)**

### **TRUSTEES' REPORT YEAR ENDED 31 MARCH 2022**

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#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 March 2022.

#### **Charity Information**

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Charity name         | STEP (SWINDON)                                                                               |
| Working name         | STEP                                                                                         |
| Principal address    | Nythe Centre<br>The Drive<br>Nythe<br>Swindon<br>SN3 3RR                                     |
| Independent Examiner | Simon Knee FCA<br>S D Knee Chartered Accountants<br>10 Bath Road, Old Town, Swindon, SN1 4BA |
| Bankers              | The Co-operative<br><br>Scottish Widows Bank                                                 |

#### **Trustees**

The trustees who served during the period were:

|            |                                                                                 |
|------------|---------------------------------------------------------------------------------|
| Treasurer  | Sylvia Snelson                                                                  |
| Chair      | Bob Barrett                                                                     |
| Vice Chair | Caroline Symmons                                                                |
| Other      | William Edwards<br><br>Ian Ritchie<br><br>Teresa Francis (Appointed 02/09/2021) |

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022**

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#### **Structure, Governance and Management**

The CIO is overseen by a Board of Trustees. Trustees are invited to join the Board on the basis of their experience, interest and skills. Applicants are initially contacted by the Chair of Trustees and are invited to meet with the current Board, to learn more about the organisation before formally attending a meeting. New Trustees are voted into position by existing Trustees and will be inducted in accordance with the organisations Induction and Training and Development policy for volunteers.

#### **Constitution, Objects and Policies**

STEP (Swindon) is a registered UK charity number 1176672, governed by its constitutional document.

The objectives of the charity are:-

To advance in life and relieve the needs of young people residing in the borough of Swindon and surrounding areas, including such people who are in need and disadvantaged due to social, emotional and or behavioural issues that have negatively impacted their lives as a consequence of suffering the effects of, amongst others, deprivation, abuse, neglect and mental or physical issues, through

A. the provision of support and activities which develop their technical, social and life skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

B. Providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievement and performance**

##### **Trustees Opening Statement**

Throughout 2021 and the continued challenges that Covid-19 brought, the Trustees are proud to say that the amazing team of staff and volunteers at STEP delivered face to face support to over 370 vulnerable children from across Swindon.

10 regular community volunteers dedicated over 925 hours to support the work we do.

We provided interventions over 45 weeks, 5 evenings a week Monday-Friday, 3 Saturday sessions a month and 5 activity weeks during the school holidays: a total of 265 sessions.

We also established outreach provisions in 4 secondary schools and delivered a further 195 sessions.

The Trustees would like to extend their gratitude to all funders for their continued support and flexibility during this time. Without this financial backing, STEP would not be able to do all the valuable work it does to support some of the most vulnerable children and young people from across Swindon.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022**

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The work carried out by an extremely dedicated and professional team of staff and community volunteers is life changing. The difference that STEP makes to the lives of children, their families and wider communities is astounding, all involved should be very proud of the achievements made.

STEP (Swindon) continues to be financially sound and well run and can deliver the valuable services to young people who now, more than ever, need help in dealing with difficult issues in their lives.

We feel very privileged to be able to support STEP, the staff, volunteers, and young people of Swindon.

#### **Our client profiles**

The children and young people we work with are some of the most vulnerable in our society. They have multiple and complex needs and are experiencing isolation and exclusion due to their lack of social skills, personal circumstances, or poverty.

All young people are referred to us by health, education, or social care professionals for targeted, specific support.

In 2021 / 2022, these vulnerabilities included:

The children and young people accessed our service had multiple vulnerabilities:

- 2% are Looked After Children
- 11% are Children in Need
- 43% are living in area of deprivation (lowest 10% nationally)
- 41% have special educational needs / disability.
- 51% living with parents who are incapacitated (substance misuse, DV, mental health, incarceration, gambling)

And reasons for referral included: Managing anger and frustration, social anxiety, communication, expressing thoughts and feelings and isolation / friendship issues.

- 69% Poor emotional health and well-being (including self-harm and social isolation)
- 67% Anti-social behaviours and Anger
- 37% Low self-esteem / poor confidence
- 83% Communication / inability to express emotions effectively
- 60% Poor relationships / friendship issues

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022**

---

#### **Performance**

All our staff work hard to support the children accessing STEP and in addition to the 460 face to face sessions delivered, they also provided:

370 workbooks full of useful guides and resources for each child.

80 mental health journals a resource to specifically help those with poor mental health and social anxieties to manage their thoughts and feelings.

37 resource packs.

42 parental toolkits.

87 meetings with professionals from across education, health, and social care.

38 external review meetings attended for children and their families.

128 contacts with parents to give additional support and guidance.

Our staff created bespoke sessions specifically designed to support the identified needs of the young people in their groups. Themes included:

- Managing negative thoughts and emotions
- Managing anger and frustration
- Positive thinking – self-belief and recognition of positives within self and others
- Respect – for self and others
- Actions and consequences – taking responsibility
- Managing anxieties and stress (including mindfulness)
- Friendships / relationships
- Effective communication

Dealing with difficult situations (managing change)

We love to celebrate achievements made and underpin our interventions with nationally recognised AQA short course qualifications; over 340 certificates have been awarded.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022**

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#### **Impact**

92% of young people stated that they felt that STEP had helped them (relevant to needs identified / flagged at point of referral)

86% of young people who had or were experiencing bullying at point of access to STEP feedback they felt they now had the skills to better manage bullying and to build positive relationships.

82% of young people who were identified and flagged at point of referral that anti-social behaviours were (currently or historically) an issue, feedback they felt they had the skills necessary to manage angry and aggressive feelings.

93% of young people who have been identified and flagged at point of referral that staying safe / risk taking behaviours were (currently or historically) an issue, feedback that they have the skills to stay safe.

84% of young people who have been identified and flagged at point of referral that expressing emotions / feelings / mental health & well-being is (currently or historically) an issue stated that they have skills to better manage emotions and feelings.

84% stated that their confidence has improved.

83% stated that their self-belief had improved, and they were now able to identify their positive qualities.

83% stated that they now felt able to speak to a trusted person about issues that they may need help with.

88% of the 16 young people that were identified as being at risk of criminal activities and offending, and who had previous police involvement, said they have got into less trouble since attending STEP.

88% of families feedback that STEP had had a positive impact not only for their child but for their family too.

The improvements noted by families include:

- Isolating less and getting more involved with family activities
- More willing to open-up and share how they are feeling
- Better able to self-regulate emotions
- Using calming techniques to manage anxieties
- 83% - improved confidence
- Low moods are reduced
- Has a more positive outlook on life

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2022**

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#### **Testimonials**

“One, if not the best, mental health organisation ever created”

“Life changing. I am so much more confident now and have made amazing friends”

“It gave me the confidence to talk to and start to trust adults They really listened to my worries and helped me find ways to manage them”

“I have learnt that anger is a waste of time, it just gets you into trouble and is exhausting”

“I have learnt to open-up about myself and that my anger just hides my emotions”

“My son is getting on a lot better in school - he is getting into trouble a lot less and he is better able to deal with bullying which was a major issue for him”

“My daughter is now able to recognise her emotions and know why she is feeling like that. The STEP workers allowed her to be herself and did not judge her, which gave her the confidence to engage with the sessions”

“If it were not for the help STEP has been part of giving me and my son, I do not know where we would be! I could not have managed without the help my son has been given in these groups. Thank you for the support you have given us both, thank you for listening to me and supporting me too. Things have got so much better for us. Before if there had been £5 on the table, I would have bought beers to get through tough times, now the £5 stays on the table”

#### **Financial Review**

The result for the year is an excess of income over expenditure of £13,051 (2021: £4,515) on unrestricted funds. The total net income over expenditure for the year was £45,522 (2021: £52,346).

Total reserves at the year end amounted to £281,546 (2021: £236,024). Restricted reserves at the year end amounted to £150,739 (2021: £118,268).

Unrestricted/free reserves at the year end amounted to £130,807 (2021: 117,756).

#### **Organisational Structure**

STEP is led by a management committee of volunteers, who work closely with the management team to ensure the smooth and efficient running of the organisation, and a team of youth workers and community volunteers deliver the interventions.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022**

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#### **Reserves Policy**

STEP (Swindon) has a policy of keeping reserve funds, whenever possible, to ensure the survival of the project.

#### Definition of reserves

The Charity Commission describes reserves as 'that part of a charity's unrestricted income fund that is freely available to spend on any of the charity's purposes.' It is the resources which STEP has available to spend once it has met its commitments and covered its other planned expenditure.

#### Reason to hold reserves

STEP, at any one time has a number of sources of income and these are not always guaranteed. It is crucial therefore to ensure there are sufficient reserves to support the continuation of service while fundraising is done or to allow an organisation to wind up while meeting its obligations to staff and service users if existing sources of income are lost. The existence of reserves is a sign of good resource management.

#### Reserves statement

STEP Trustees believe that the minimum level of reserves should be the equivalent of six months' operating costs and sufficient funds to close the charity calculated and reviewed annually and believe that the reserves should be built up and maintained to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its activities. This is to help STEP secure their viability beyond the immediate future and provide reliable services over the longer term.

#### Suggested reserves

The Trustees have calculated a target level of unrestricted reserves of £186,350, the current level of reserves is £130,807.

#### **Risk**

The major risks to which the Charity is exposed have been reviewed. Systems and policies have been established to mitigate those risks.

#### **Trustees Closing statement**

Finally, STEP's Trustees would like to record their thanks to all funders for supporting the project and continuing to trust the quality of STEP's work. Furthermore, we would like to express our gratitude to all businesses and Individuals who have bolstered our unrestricted funding through their generous donations. Without this financial backing, STEP would not be able to do all the valuable work it does, supporting our most vulnerable children, so thank you to everyone who supports STEP (Swindon).,

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2022

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#### Statement of Trustees' Responsibilities

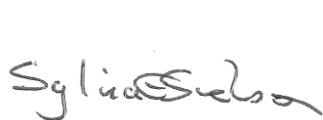
The purpose of this statement is to distinguish the Trustees' responsibilities for the financial statements from those of the examiner as stated in their report.

Under charity law the Trustees are required to prepare financial statements for each financial period which give a true and fair view of the charities financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on the 16<sup>th</sup> January 2023 on its behalf by:



Sylvia Snelson



Bob Barrett

## **STEP (SWINDON)**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR ENDED 31 MARCH 2022**

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I report on the financial statements of STEP (Swindon) CIO for the year ended 31 March 2022 on pages 10-23.

This report is made solely to the CIO's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 ("the Act") and regulations made under section 154 of the Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) (The Charities Act) and that an independent examination is needed. It is my responsibility to

1. Examine the accounts (under section 145 of the Act),
2. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act; have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Signed**

**Date**

Simon Knee FCA

S D Knee Chartered Accountants  
10 Bath Road  
Old Town  
Swindon  
SN1 4BA

# STEP (SWINDON)

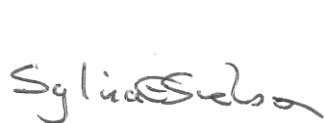
## STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 MARCH 2022

|                                                | Notes | Restricted Funds | Unrestricted Funds | 31 March 2022 Total | 31 March 2021 Total |
|------------------------------------------------|-------|------------------|--------------------|---------------------|---------------------|
| <b>Income</b>                                  |       |                  |                    |                     |                     |
| Grants Receivable                              | 2     | 277,489          | 895                | 278,384             | 264,857             |
| Donations                                      |       |                  | 12,980             | 12,980              | 4,444               |
| Investment Income                              |       |                  | 71                 | 71                  | 71                  |
| <b>Total Income</b>                            |       | <u>277,489</u>   | <u>13,946</u>      | <u>291,435</u>      | <u>269,372</u>      |
| <b>Expenditure</b>                             |       |                  |                    |                     |                     |
| Charitable Expenditure                         | 3     | <u>245,018</u>   | <u>895</u>         | <u>245,913</u>      | <u>217,026</u>      |
| <b>Total Expenditure</b>                       |       | <u>245,018</u>   | <u>895</u>         | <u>245,913</u>      | <u>217,026</u>      |
| <b>Net income and expenditure for the year</b> |       | <u>32,471</u>    | <u>13,051</u>      | <u>45,522</u>       | <u>52,346</u>       |
| <b>Reconciliation of funds</b>                 |       |                  |                    |                     |                     |
| Brought forward at 1 April 2021                |       | 118,268          | 117,756            | 236,024             | 183,678             |
| Net income and expenditure for the year        |       | 32,471           | 13,051             | 45,522              | 52,346              |
| <b>Carried forward at 31 March 2022</b>        |       | <u>150,739</u>   | <u>130,807</u>     | <u>281,546</u>      | <u>236,024</u>      |

**STEP (SWINDON)****BALANCE SHEET  
AS AT 31 MARCH 2022**

|                                                | Notes | 31 <sup>st</sup> March<br>2022 | 31 <sup>st</sup> March<br>2021 |
|------------------------------------------------|-------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                            |       |                                |                                |
| Tangible Assets for use by Charity             | 8     | 4,350                          | 5,036                          |
| <b>Current Assets</b>                          |       |                                |                                |
| Debtors                                        | 9     | 3,567                          | 1,759                          |
| Cash at Bank and in Hand                       |       | <u>288,422</u>                 | <u>233,521</u>                 |
|                                                |       | 291,989                        | 235,280                        |
| <b>Liabilities</b>                             |       |                                |                                |
| Creditors: amounts falling due within one year | 10    | <u>14,793</u>                  | <u>4,292</u>                   |
| <b>Net Current Assets</b>                      |       | <u>277,196</u>                 | <u>230,988</u>                 |
| <b>Net Assets</b>                              |       | <u>281,546</u>                 | <u>236,024</u>                 |
| <b>Income Funds</b>                            |       |                                |                                |
| Restricted                                     | 11    | 150,739                        | 118,268                        |
| Unrestricted                                   | 12    | <u>130,807</u>                 | <u>117,756</u>                 |
|                                                |       | <u>281,546</u>                 | <u>236,024</u>                 |

Approved on behalf of all the Trustees on the 16<sup>th</sup> January 2023



Sylvia Snelson



Bob Barrett

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022**

---

#### **1 Accounting Policies**

##### **Basis of preparation**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in UK £ Sterling, which is the functional currency of the entity and rounded to the nearest £1.

##### **Going concern**

The financial statements have been prepared on the basis of being a going concern as the trustees do not have any concerns about the Charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved. The assessment has been made with the consideration of the impact of Covid-19.

##### **Public benefit**

The Charity is a public benefit entity.

##### **Statement of cash flows**

The trustees do not have to prepare a statement of cash flows on the grounds that the charity is not considered "large" under the Charities SoRP (FRS 102)

##### **Debtors**

Debtors are measured on initial recognition at settlement amount, and subsequently at the amount expected to be received or paid.

##### **Government grants**

Government grants are accounted for under the performance model, and are recognised when the performance conditions are met and receipt is certain.

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the SoFA.

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022**

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#### **Expenditures and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Charity to the expenditure.

Charitable activities include expenditure associated with grant making and included the direct costs, support costs and governance costs relating to these activities.

#### **Funds structure**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under circumstances, the result of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other resources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

#### **Taxation**

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### **Tangible fixed assets for use by charity**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost over their expected useful lives on the following basis:

Plant and equipment: 20% straight line

Motor Vehicle: 20% straight line

#### **Pensions**

Existing employees of the charity were entitled to join a defined contribution pension scheme. New and existing employees who are not in the pension scheme were automatically enrolled into the defined contribution scheme unless they have exercised their right to opt out of scheme membership. The charity makes a contribution of 5% and the contributions made for the accounting period are treated as an expense and were £8,143.

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

#### 2 Grants Receivable

|                                  | Restricted<br>Funds | Unrestricted<br>Funds | 31 March 2022<br>Total | 31 March 2021<br>Total |
|----------------------------------|---------------------|-----------------------|------------------------|------------------------|
| Swindon Borough Council          |                     |                       |                        |                        |
| Therapeutic                      | 114,546             | -                     | 114,546                | 112,300                |
| Participation                    | 21,500              | -                     | 21,500                 | 21,500                 |
| Innovations project<br>(Restore) | 22,801              | -                     | 22,801                 | 11,532                 |
| Safer Streets                    | 13,817              | -                     | 13,817                 | -                      |
| Covid Recovery                   | 974                 | -                     | 974                    | -                      |
| Furlough claims                  |                     | 895                   | 895                    | 14,679                 |
| Total Government grants          | <u>173,638</u>      | <u>895</u>            | <u>174,533</u>         | <u>160,011</u>         |
| Other grants                     |                     |                       |                        |                        |
| Barnados (Participation)         | 49,482              | -                     | 49,482                 | 20,722                 |
| National Lottery                 | -                   | -                     | -                      | 5,592                  |
| Zurich                           |                     |                       |                        |                        |
| Covid Recovery                   | -                   | -                     | -                      | 8,000                  |
| At Risk Group                    | -                   | -                     | -                      | 12,875                 |
| Restore                          | 17,500              | -                     | 17,500                 | -                      |
| Children in Need (BBC)           | 16,669              | -                     | 16,669                 | 4,046                  |
| Nationwide (Covid<br>Recovery)   |                     | -                     | -                      | 3,320                  |
| Community Foundation             |                     |                       |                        |                        |
| Covid Recovery                   |                     |                       |                        | 9,945                  |
| Staff Support                    | 4,829               | -                     | 4,829                  | -                      |
| Globals Make Some Noise          |                     |                       |                        |                        |
| Therapeutic 5 Steps              | 8,360               | -                     | 8,360                  | 32,988                 |
| Positive Steps                   | 7,011               | -                     | 7,011                  | 7,358                  |
| Total other grants               | <u>103,851</u>      | <u>-</u>              | <u>103,851</u>         | <u>104,846</u>         |
| Total Grants                     | <u>277,489</u>      | <u>895</u>            | <u>278,384</u>         | <u>264,857</u>         |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****3 Total Expenditure**

|                                     | Notes | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2022<br>Total | 31 March<br>2021<br>Total |
|-------------------------------------|-------|---------------------|-----------------------|---------------------------|---------------------------|
| Staff Costs                         | 5     | 200,107             | 895                   | 201,002                   | 187,245                   |
| Group Costs                         |       | 12,402              | -                     | 12,402                    | 5,290                     |
| Vehicle and Transportation<br>Costs |       | 5,659               | -                     | 5,659                     | 2,180                     |
| Staff Travel and Expenses           |       | 1,691               | -                     | 1,691                     | 495                       |
| Staff Training                      |       | 427                 | -                     | 427                       | 45                        |
| Administration Costs                | 4     | <u>24,732</u>       | <u>-</u>              | <u>24,732</u>             | <u>21,771</u>             |
|                                     |       | <u>245,018</u>      | <u>895</u>            | <u>245,913</u>            | <u>217,026</u>            |

**4 Administration Costs**

|                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 March<br>2022<br>Total | 31 March<br>2021<br>Total |
|----------------------|---------------------|-----------------------|---------------------------|---------------------------|
| Office Rent          | 6,000               | -                     | 6,000                     | 6,000                     |
| Other Costs          | 2,989               | -                     | 2,989                     | 1,246                     |
| Office Running Costs | 6,448               | -                     | 6,448                     | 6,632                     |
| Telephone & IT Costs | 2,425               | -                     | 2,425                     | 2,491                     |
| Insurance            | 2,322               | -                     | 2,322                     | 1,650                     |
| Professional         | 251                 | -                     | 251                       | 35                        |
| Depreciation         | 1,975               | -                     | 1,975                     | 1,677                     |
| Accountancy          | 2,040               | -                     | 2,040                     | 2,040                     |
| Loss on disposal     | <u>282</u>          | <u>-</u>              | <u>282</u>                | <u>-</u>                  |
|                      | <u>24,732</u>       | <u>-</u>              | <u>24,732</u>             | <u>21,771</u>             |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

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#### 5 Staff Costs

|                               | 31 March<br>2022 | 31 March<br>2021 |
|-------------------------------|------------------|------------------|
| Wages and Salaries            | 180,132          | 168,087          |
| Employer's National Insurance | 12,727           | 11,417           |
| Pension costs                 | <u>8,143</u>     | <u>7,741</u>     |
|                               | <u>201,002</u>   | <u>187,245</u>   |

Average number of employees 12 (2021: 12)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity's trustees were not paid or received any benefits from employment with the charity in the period neither were they reimbursed expenses during the period. No charity trustees received payment for professional or other services supplied to the charity.

There were no related party transactions.

The key management personnel of the charity were the Project Director and Project Manager.

The total employee benefits of the key management personnel of the charity were £72,653. (2021: £69,254)

#### 7 Net movement in funds for the year

|                                                                  | 31 March<br>2022 | 31 March<br>2021 |
|------------------------------------------------------------------|------------------|------------------|
| The net movement in funds for the year is stated after charging: |                  |                  |
| Fees for the examination of the accounts                         | 2,040            | 2,040            |
| Depreciation                                                     | 1,975            | 1,677            |
| Loss on disposal                                                 | <u>282</u>       | <u>-</u>         |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****8 Tangible Fixed Assets**

|                         | Equipment      | Mini Bus      | Total          |
|-------------------------|----------------|---------------|----------------|
| Cost                    |                |               |                |
| At 1 April 2021         | 12,167         | 12,500        | 24,667         |
| Additions               | 1,571          | -             | 1,571          |
| Disposals               | <u>(1,061)</u> | <u>-</u>      | <u>(1,061)</u> |
| At 31 March 2022        | <u>12,677</u>  | <u>12,500</u> | <u>25,177</u>  |
| Depreciation            |                |               |                |
| At 1 April 2021         | 7,131          | 12,500        | 19,631         |
| Charge for year         | 1,975          | -             | 1,975          |
| Elimination on disposal | <u>(779)</u>   | <u>-</u>      | <u>(779)</u>   |
| At 31 March 2022        | <u>8,327</u>   | <u>12,500</u> | <u>20,827</u>  |
| Net Book Value          |                |               |                |
| At 1 April 2021         | <u>5,036</u>   | <u>-</u>      | <u>5,036</u>   |
| At 31 March 2022        | <u>4,350</u>   | <u>-</u>      | <u>4,350</u>   |

**9 Debtors: amount falling due within one year**

|               | 31 March<br>2022 | 31 March<br>2021 |
|---------------|------------------|------------------|
| Other Debtors | <u>3,567</u>     | <u>1,759</u>     |
|               | <u>3,567</u>     | <u>1,759</u>     |

**10 Creditors: amounts falling due within one year**

|          | 31 March<br>2022 | 31 March<br>2021 |
|----------|------------------|------------------|
| Accruals | <u>14,793</u>    | <u>4,292</u>     |
|          | <u>14,793</u>    | <u>4,292</u>     |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2022

#### 11 Restricted Income Funds

| <b>Fund Name</b>                                           | <b>Purpose and Restrictions</b>                                                                                                                                                |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Swindon Borough Council – Therapeutic                      | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.                                                                 |
| Swindon borough Council – Participation                    | For the provision of a participation programme for young people between the ages of 11 to 19 in Swindon                                                                        |
| Swindon Borough Council – Innovations Project (RESTORE)    | For the provision of therapeutic group work for young people whose parent / carers are alcohol dependent aged 7 to 18, residing in the borough of Swindon.                     |
| Swindon Borough Council – Safer Streets                    | For the provision of therapeutic group work for young women at risk of exploitation, and those vulnerable to violence and abuse.                                               |
| Swindon Borough Council - COVID Recovery                   | For the provision of resources, and additional worker hours to enable a safe working practices following young people return to face to face work                              |
| Global's Make Some Noise – Therapeutic 5 STEPs             | For the provision of therapeutic group work with a specific focus on mental health and emotional well-being for young people aged 7 to 18, residing in the borough of Swindon. |
| Global's Make Some Noise – Positive STEPs                  | For the provision of therapeutic group work for young men at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.                   |
| Children in Need - Therapeutic                             | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.                                                                 |
| Community Foundation – Tampon Tax – Young Girl's group     | For the provision of therapeutic group work for young women at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.                 |
| Community Foundation - Staff Support Programme             | For the provision of a one to one counsellor, to enhance and develop young people's resilience within a therapeutic group work environment.                                    |
| Barnardo's Mental Health Swindon Trailblazer Participation | For the provision of a participation programme for young people and their parent/carers in relation to Barnardos mental health support work in Swindon's schools.              |
| Wilts. Community / Nationwide Foundation - COVID Recovery  | For the provision of resources to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown                                      |
| Wilts. Community Foundation - COVID Recovery               | For the provision of resources, and additional worker hours to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown         |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****Restricted Income Funds (continued)**

| <b>Fund Name</b>                               | <b>Purpose and Restrictions</b>                                                                                                                                                                          |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Zurich Community Trust - Restore</b>        | <b>For the provision of therapeutic group work for young people whose parent / carers are alcohol or drug dependent / experiencing domestic abuse, aged 7 to 18, residing in the borough of Swindon.</b> |
| <b>Zurich Community Trust - COVID Recovery</b> | <b>For the provision of resources, and additional worker hours to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown</b>                            |
| <b>Zurich Community Trust - Positive STEPs</b> | <b>For the provision of therapeutic group work for young men at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.</b>                                      |
| <b>National Lottery Summer Programme</b>       | <b>For the provision of 2 week therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon. To take place Summer 2022</b>                                                   |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****11 Restricted Income Funds (continued)****Movements of Funds**

|                                   | 1 <sup>st</sup> April<br>2021 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup> March<br>2022 |
|-----------------------------------|-------------------------------|----------------|---------------------------------|--------------------------------|
| Swindon Borough Council           |                               |                |                                 |                                |
| Therapeutic                       | 40,876                        | 114,546        | (87,098)                        | 68,324                         |
| Participation/Thought Tank        | 14,596                        | 21,500         | (16,348)                        | 19,748                         |
| Innovations project (Restore)     | 6,109                         | 22,801         | (17,338)                        | 11,572                         |
| Safer Streets                     | -                             | 13,817         | (10,506)                        | 3,311                          |
| Covid recovery                    | -                             | 974            | (740)                           | 234                            |
| Children In Need - Therapeutic    | 9,637                         | 16,669         | (12,675)                        | 13,631                         |
| Barnardo's                        | 3,168                         | 49,482         | (37,625)                        | 15,025                         |
| National lottery                  | 5,592                         | -              | (5,592)                         | -                              |
| Zurich                            |                               |                |                                 |                                |
| Covid Recovery                    | 1,223                         | -              | (1,223)                         | -                              |
| Positive Steps                    | 12,875                        | -              | (9,790)                         | 3,085                          |
| Restore                           | -                             | 17,500         | (13,307)                        | 4,193                          |
| Nationwide – Covid Recovery       | 507                           | -              | (507)                           | -                              |
| Wiltshire Community<br>Foundation |                               |                |                                 |                                |
| Covid Recovery                    | 1,520                         | -              | (1,520)                         | -                              |
| Tampon Tax                        | 6,293                         | -              | (4,182)                         | 2,111                          |
| Staff Support                     | -                             | 4,829          | (3,672)                         | 1,157                          |
| Globals Make Some Noise           |                               |                |                                 |                                |
| Therapeutic 5 Steps               | 12,680                        | 8,360          | (12,692)                        | 8,348                          |
| Positive Steps                    | 3,192                         | 7,011          | (10,203)                        | -                              |
|                                   | <u>118,268</u>                | <u>277,489</u> | <u>(245,018)</u>                | <u>150,739</u>                 |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****Movements of Funds (continued)**

|                                   | 31 <sup>st</sup> March<br>2020 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup> March<br>2021 |
|-----------------------------------|--------------------------------|----------------|---------------------------------|--------------------------------|
| Swindon Borough Council           |                                |                |                                 |                                |
| Therapeutic                       | 23,710                         | 112,300        | (95,134)                        | 40,876                         |
| Respite                           | 4,346                          |                | (4,346)                         | -                              |
| Participation/Thought Tank        | 11,310                         | 21,500         | (18,214)                        | 14,596                         |
| Innovations project               | -                              | 11,532         | (5,423)                         | 6,109                          |
| Children In Need - Therapeutic    | 9,019                          | 4,046          | (3,428)                         | 9,637                          |
| Barnardo's                        | -                              | 20,722         | (17,554)                        | 3,168                          |
| National lottery                  | -                              | 5,592          | -                               | 5,592                          |
| Zurich                            |                                |                |                                 |                                |
| Covid Recovery                    | -                              | 8,000          | (6,777)                         | 1,223                          |
| Positive Steps                    | -                              | 12,875         |                                 | 12,875                         |
| Nationwide – Covid Recovery       | -                              | 3,320          | (2,813)                         | 507                            |
| Wiltshire Community<br>Foundation |                                |                |                                 |                                |
| Covid Recovery                    | -                              | 9,945          | (8,425)                         | 1,520                          |
| Tampon Tax                        | 10,099                         |                | (3,806)                         | 6,293                          |
| Therapeutic AQA                   | 2,248                          |                | (2,248)                         | -                              |
| Globals Make Some Noise           |                                |                |                                 |                                |
| Therapeutic 5 Steps               | 7,638                          | 32,988         | (27,946)                        | 12,680                         |
| Positive Steps                    | 2,067                          | 7,358          | (6,233)                         | 3,192                          |
|                                   | <u>70,437</u>                  | <u>250,178</u> | <u>(202,347)</u>                | <u>118,268</u>                 |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****12 Unrestricted Funds**

|                    | 1 <sup>st</sup> April 2021 | Income        | Expenditure  | 31 <sup>st</sup> March 2022 |
|--------------------|----------------------------|---------------|--------------|-----------------------------|
| Unrestricted Funds | <u>117,756</u>             | <u>13,946</u> | <u>(895)</u> | <u>130,807</u>              |
|                    | <u>117,756</u>             | <u>13,946</u> | <u>(895)</u> | <u>130,807</u>              |

|                    | 1 <sup>st</sup> April 2020 | Income        | Expenditure     | 31 <sup>st</sup> March 2021 |
|--------------------|----------------------------|---------------|-----------------|-----------------------------|
| Unrestricted Funds | <u>113,241</u>             | <u>19,194</u> | <u>(14,679)</u> | <u>117,756</u>              |
|                    | <u>113,241</u>             | <u>19,194</u> | <u>(14,679)</u> | <u>117,756</u>              |

**13 Analysis of Net Assets Between Funds**

|                    | Unrestricted Funds | Restricted Funds | Total          |
|--------------------|--------------------|------------------|----------------|
| Fixed Assets       | -                  | 4,350            | 4,350          |
| Net Current Assets | <u>130,807</u>     | <u>146,389</u>   | <u>277,196</u> |
| Total Net Assets   | <u>130,807</u>     | <u>150,739</u>   | <u>281,546</u> |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2022****13 Comparative figures by fund**

|                                                      | Restricted<br>Funds | Unrestricted<br>Funds | 31 <sup>st</sup> March 2021<br>Total |
|------------------------------------------------------|---------------------|-----------------------|--------------------------------------|
| <b>Income</b>                                        |                     |                       |                                      |
| Grants Receivable                                    | 250,178             | 14,679                | 264,857                              |
| Donations                                            | -                   | 4,444                 | 4,444                                |
| Investment Income                                    | -                   | 71                    | 71                                   |
| <b>Total Income</b>                                  | <u>250,178</u>      | <u>19,194</u>         | <u>269,372</u>                       |
| <b>Expenditure</b>                                   |                     |                       |                                      |
| Charitable Expenditure                               | <u>202,347</u>      | <u>14,679</u>         | <u>217,026</u>                       |
| <b>Total Expenditure</b>                             | <u>202,347</u>      | <u>14,679</u>         | <u>217,026</u>                       |
| <b>Net income and expenditure for<br/>the period</b> | <u>47,831</u>       | <u>4,515</u>          | <u>52,346</u>                        |
| <b>Reconciliation of funds</b>                       |                     |                       |                                      |
| Brought forward at 1 April 2020                      | <u>70,437</u>       | <u>113,241</u>        | <u>183,678</u>                       |
| <b>Carried forward at 31 March 2021</b>              | <u>118,268</u>      | <u>117,756</u>        | <u>236,024</u>                       |

**STEP (SWINDON)**

England & Wales - Charity number 1176672

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# Accounts

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**STEP (SWINDON)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2021**  
**CHARITY COMMISSION No: 1176672**

**STEP (SWINDON)**

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**YEAR ENDED 31 MARCH 2021**

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## **STEP (SWINDON)**

### **TRUSTEES' REPORT YEAR ENDED 31 MARCH 2021**

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#### **Trustees' Report**

The Trustees present their report and the financial statements for the year ended 31 March 2021.

#### **Charity Information**

|                      |                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------|
| Charity name         | STEP (SWINDON)                                                                               |
| Working name         | STEP                                                                                         |
| Principal address    | Nythe Centre<br>The Drive<br>Nythe<br>Swindon<br>SN3 3RR                                     |
| Independent Examiner | Simon Knee FCA<br>S D Knee Chartered Accountants<br>10 Bath Road, Old Town, Swindon, SN1 4BA |
| Bankers              | The Co-operative<br><br>Scottish Widows Bank                                                 |

#### **Trustees**

The trustees who served during the period were:

|            |                                    |
|------------|------------------------------------|
| Treasurer  | Sylvia Snelson                     |
| Chair      | Bob Barrett                        |
| Vice Chair | Caroline Symmons                   |
| Other      | William Edwards<br><br>Ian Ritchie |

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2021**

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#### **Structure, Governance and Management**

The CIO is overseen by a Board of Trustees. Trustees are invited to join the Board on the basis of their experience, interest and skills. Applicants are initially contacted by the Chair of Trustees and are invited to meet with the current Board, to learn more about the organisation before formally attending a meeting. New Trustees are voted into position by existing Trustees and will be inducted in accordance with the organisations Induction and Training and Development policy for volunteers.

#### **Constitution, Objects and Policies**

STEP (Swindon) is a registered UK charity number 1176672, governed by its constitutional document.

The objectives of the charity are:-

To advance in life and relieve the needs of young people residing in the borough of Swindon and surrounding areas, including such people who are in need and disadvantaged due to social, emotional and or behavioural issues that have negatively impacted their lives as a consequence of suffering the effects of, amongst others, deprivation, abuse, neglect and mental or physical issues, through

A. the provision of support and activities which develop their technical, social and life skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

B. Providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievement and performance**

##### **Trustees Opening Statement**

The Trustees acknowledge that this year has been an extremely challenging one for everyone, with unprecedented restrictions imposed due to the pandemic.

Despite Covid -19 and its effects, it is important to recognise the tremendous dedication, effort, skill and care exercised by all members of staff and external bodies in adapting to, and dealing with, the many issues, both practical and financial, that have arisen as a result.

The Trustees would like to extend their gratitude to all funders for their continued support and flexibility during this time, allowing us to suspend / defer programmes but to keep funds coming in. Without this financial backing, STEP would not be able to do all the valuable work it does to support some of the most vulnerable children living in and around Swindon.

The work the staff and volunteers of STEP carry out for young people and their families is incredible. The difference that STEP makes to their lives, self-esteem and prospects is astounding. The staff and volunteers should be very proud of all their achievements.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2021**

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STEP (Swindon) continues to be financially sound and well run and can deliver the valuable services to young people who now, more than ever, need help in dealing with difficult issues in their lives. The Trustees are truly grateful for the professional and caring commitment from all involved.

We feel very privileged to be able to support STEP, the staff, volunteers, and young people of Swindon.

#### **Adapting direct service provision to enable safe working under Covid-19 restrictions**

A 'Working safely during Covid-19' risk assessment was completed, and staff worked tirelessly on all actions required to ensure that STEP was prepared and ready to provide a direct service as soon as lockdown restrictions were eased. Actions carried out included:

- Reconfiguration of building layout, creating socially distanced / individual workspaces to accommodate a 'bubble' of service provision each evening.
- Provision of safe break out areas to support young people who need time away from a desk.
- Individual resources, including fidget toys and stress balls for each young person.
- Additional resources purchased for practical activities during group sessions as service users were not able to share resources.
- Sanitising stations set up throughout building.
- All PPE required to comply with Covid-19 rules purchased and made available to staff, volunteers, and service users.
- Covid-19 specific safety advice displayed throughout building.
- Temperature checks of all staff, volunteers and service users carried out before allowed entry into STEP premises.
- Production of video that walked service users through 'returning to STEP provision' and what this might look like from September 2020 – posted on Facebook page and sent via link to all parent/carers (where possible).
- Information leaflet that guides parent/carers (and children) through what the adapted STEP service looks like from September 2020 sent out to all allocated families, revised January 2021 and again updated April 2021.
- Regular 'deep clean' of all shared spaces throughout STEP building.
- Staff researched and created practical activities/icebreakers to be provided within a social distancing setting (non-contact).
- Parent/carer guide created (as additional resource). The resource split into 'needs' categories; Anxiety, Anger, Stress Management, Communication, Relationships/Friendships (not exclusive list). Each section including guides, information, practical activities, and useful links. Parent/carer guides created (bespoke) for each of our families to meet the specific/identified needs of the child. This resource is a working document that can be added to as new/additional 'needs' are identified.
- Only one group within the Centre per evening (Monday – Friday), maximum 15 people in each group (including staff, volunteers and service users).
- All staff/ volunteers vaccinated against Covid-19 – all double vaccinations completed across whole staff team (by April 2021).
- Lateral flow testing (LFT) carried out across whole staff team and volunteer workers (twice weekly for main staff team and prior to session attendance by volunteers) – register of LFT results and dates kept within STEP premises.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2021**

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- All staff/ volunteers to wear PPE; face coverings and gloves (where necessary) during group sessions, this includes the minibus when transporting young people.
- All service users and families to be contacted weekly prior to group attendance to check on LFT results and any Covid-19 health concerns. Young people will not be allowed to attend sessions unless notification has been received that there are no Covid-19 concerns. Weekly register to be completed with this confirmation for each group session.
- Service users aged 11+ years to wear face masks during group sessions and if on STEP transport.

**STEP (Swindon) was signed off by NHS England as a Covid safe provision and recommenced direct service provision in September 2020**

#### **Our client profiles**

The children and young people we work with are some of the most vulnerable in our society. They have multiple and complex needs and are experiencing isolation and exclusion due to their lack of social skills, personal circumstances, or poverty.

All young people are referred to us by health, education, or social care professionals for targeted, specific support.

In 2020 / 2021, these vulnerabilities included:

27% - Special Educational Needs / Disabilities

52% - Living in area of deprivation (lowest 10% nationally)

68% - Poor emotional health and well-being / self-harm / isolation

39% - Anti-social behaviours / Anger management

35% - Low self-esteem / confidence

41% - Relationship / friendship issues

Additional needs identified by families – specific to lockdown and Covid-19;

- Increased aggression / family conflict
- Increased mental health concerns (including self-harm, depression, low mood)
- Concerns child will refuse to reengage with education in September
- Inappropriate online activity
- Improved mental health and less anxiety during lockdown but concerns anxieties will return once restrictions lifted (especially towards education)
- LAC – contact with birth family significantly affected during lockdown which child found distressing / emotionally challenging

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2021**

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Needs identified January – March 2021

- Coping with challenges of returning to education; peer conflicts, inability to manage day to day routines required within schools, struggling with learning requirement (frustration, low self-confidence)
- Attachment issues due to prolonged period of lockdown
- Isolation and peer relationship issues

#### **Performance**

Throughout this period, we provided a variety of services (face to face, remote and virtual) to support our service users and their families, and continually adapted our service to comply with all Covid-19 restrictions implemented by the UK Government.

**34** Facebook uploads with **55,966** reaches

**85** – Contacts with professionals

**220** - contacts with families (e-mail / video calls)

**190** – contacts with families (telephone)

**13** families whose children are accessing provision sent parental guides to underpin STEP's work within home

**60** parental guides sent out to families on waiting list and professionals supporting families (including social care and education practitioners) - Anger 11, Anxiety 13, ADHD 7, 5 Ways to wellbeing 5, Stress 8, Self-esteem, and body image 6, Communication 5, ASD 6, Resilience 5

**314** – face-to-face contacts made in our Centre

**290** – remote contacts made (phone calls / video calls)

**209** - Microsoft Teams meeting (virtual) contacts made

**56** - young people provided with activity workbooks to support them and their families to meet needs identified by professionals (at point of referral). Workbooks include guides, information, and activity sheets to support young person developing skills to manage behaviours and feelings post service from STEP.

**37** resource packs sent out

**3** - safeguarding cases (young people supported)

**14** – Core group meetings

**8** – TAC meetings

**18** - Mental Health and Anxiety Journals sent to service users. 'Discovery Journals' are diaries used to help the young people develop awareness of their moods and understand their feelings. Writing in the journals is a great way to offload worries and clear their minds. The journals are working tool that we revisit weekly. Documenting 'A day in their life' highlights anything significant that could benefit from having some work done, by tracking their thoughts and picking up on patterns.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2021**

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#### **Our key successes**

##### **Flexibility of staff team – adapting to changed ways of working (at short notice)**

- Creating parental guides to support both families on our waiting list / deferring families and to underpin and support families whose children are receiving a service.
- Creating resource packs for service users to underpin remote / virtual provision.
- Creating sessions that could be delivered virtually.
- Creating sessions that could be delivered safely in a socially distanced group session.
- Producing workbooks of information and guidance for all young people who have received a service (face-to-face and virtually) to support the work carried out during sessions and to be used once child has left our service.

##### **Feedback from families / service users accessing STEP provisions**

The majority of families engaged well with both face-to-face and remote service offers, being flexible in adapting to the service changes that were implemented to meet Covid-19 restrictions.

**89%** of the families that had engaged with face-to-face delivery (September- November 2020) continued with remote service provision (November- December 2020).

**91%** of families stated that the combined service (both face-to-face and remote) had helped and had a positive impact for family/young person (September-December 2020).

##### **Service Impact – Dip sample of service users (accessing virtual group support) – February 2021**

Our families told us the following:

**63%** - Engaged each week and benefiting from service.

**27%** – Engaged most sessions but struggling at times to engage.

**88%** - Noticed improvement in child.

**88%** –Happy with support given from STEP (even if virtually)

**80%** parents' fed back that the virtual support (January -March 2021) had had a positive impact for them and their children, especially at a time when other support had ceased.

**88%** of young people stated that the virtual support (January – March 2021) from STEP had helped them.

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2021**

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#### ***We asked young people what new skills they had learnt, and they said:***

- *Managing my anger – learning to not fight back and to just walk away*
- *How to deal with bullying*
- *How to calm myself down*
- *How to keep myself healthier*
- *Talking about my feelings with others*

#### **Statements of thanks from families**

- *My daughter's outbursts have become less frequent, and she is slowly finding it easier to share her feelings.*
- *Yes, she is now talking about issues that concern her and are affecting her well-being.*
- *An amazing place that really supported my son to positive affect, thank you.*
- *As a family we have all learnt new techniques on how to manage outbursts and more positive ways to help.*
- *Our son is now more positive which helps how the family feels.*
- *She has a more positive attitude and will try new things which means as a family we can enjoy quality time together.*
- *STEP has helped my family a lot. Not only did it give my son support with his emotions, but it has given me someone to discuss his needs with. Thank you STEP for everything - my family have really needed you.*

#### **Statements of thanks from young people**

- *I now talk through my feelings and let other people know how I am feeling.*
- *I have learnt that anger is a waste of time, it just gets you into trouble and is exhausting.*
- *I have learnt to open up about myself and that my anger just hides my emotions.*
- *I thought about my feelings which I didn't think I had because I hide them. I now know how to notice my feelings better and deal with them.*
- *I can now see that bad comments can really make others sad.*

## **STEP (SWINDON)**

### **TRUSTEES' REPORT (continued)** **YEAR ENDED 31 MARCH 2021**

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#### **Financial Review**

The result for the period is an excess of income over expenditure of £4,515 (2020: £6,505) on unrestricted funds. The total net income over expenditure for the period was £52,346 (2020: £26,635).

Total reserves at the period end amounted to £236,024 (2020: £183,678). Restricted reserves at the period end amounted to £118,268 (2020: £70,437).

Unrestricted/free reserves at the period end amounted to £117,756 (2020: 113,241).

#### **Organisational Structure**

STEP is led by a management committee of volunteers, who work closely with the management team to ensure the smooth and efficient running of the organisation, and a team of youth workers and community volunteers deliver the interventions.

#### **Reserves Policy**

The trustees' policy is to hold reserves at an appropriate level to continue core activities for six months and redundancy costs arising in the event of funding not being renewed.

#### **Risk**

The major risks to which the Charity is exposed have been reviewed. Systems and policies have been established to mitigate those risks.

## STEP (SWINDON)

### TRUSTEES' REPORT (continued) YEAR ENDED 31 MARCH 2021

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#### Statement of Trustees' Responsibilities

The purpose of this statement is to distinguish the Trustees' responsibilities for the financial statements from those of the examiner as stated in their report.

Under charity law the Trustees are required to prepare financial statements for each financial period which give a true and fair view of the charities financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the Trustees should follow best practice and:

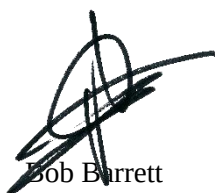
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on the 25<sup>th</sup> February 2022 on its behalf by:



Sylvia Snelson



Bob Burrett

## **STEP (SWINDON)**

### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR ENDED 31 MARCH 2021**

---

I report on the financial statements of STEP (Swindon) CIO for the year ended 31 March 2021 on pages 11-23.

This report is made solely to the CIO's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011 ("the Act") and regulations made under section 154 of the Act. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) (The Charities Act) and that an independent examination is needed.

It is my responsibility to

1. Examine the accounts (under section 145 of the Act),
2. to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
3. to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act; have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Signed**

**Date**

Simon Knee FCA

S D Knee Chartered Accountants  
10 Bath Road  
Old Town  
Swindon  
SN1 4BA

# STEP (SWINDON)

## STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 MARCH 2021

|                                                                           |       |                       |                       | Year<br>ended<br>31<br>March<br>2021<br>Total | Period<br>from<br>26/01/2019<br>to<br>31/03/2020<br>Total |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|-----------------------------------------------|-----------------------------------------------------------|
|                                                                           | Notes | Restricted Funds      | Unrestricted<br>Funds |                                               |                                                           |
| <b>Income</b>                                                             |       |                       |                       |                                               |                                                           |
| Grants Receivable                                                         | 2     | 250,178               | 14,679                | 264,857                                       | 257,070                                                   |
| Donations                                                                 |       | -                     | 4,444                 | 4,444                                         | 6,423                                                     |
| Investment Income                                                         |       | -                     | 71                    | 71                                            | 82                                                        |
| <b>Total Income</b>                                                       |       | <u>250,178</u>        | <u>19,194</u>         | <u>269,372</u>                                | <u>263,575</u>                                            |
| <b>Expenditure</b>                                                        |       |                       |                       |                                               |                                                           |
| Charitable Expenditure                                                    | 3     | <u>202,347</u>        | <u>14,679</u>         | <u>217,026</u>                                | <u>236,940</u>                                            |
| <b>Total Expenditure</b>                                                  |       | <u>202,347</u>        | <u>14,679</u>         | <u>217,026</u>                                | <u>236,940</u>                                            |
| <b>Net income and expenditure<br/>for the period</b>                      |       | <u><b>47,831</b></u>  | <u><b>4,515</b></u>   | <u><b>52,346</b></u>                          | <u><b>26,635</b></u>                                      |
| <b>Reconciliation of funds</b>                                            |       |                       |                       |                                               |                                                           |
| Brought forward at 1 April 2020                                           |       | 70,437                | 113,241               | 183,678                                       | -                                                         |
| Net income and expenditure for the<br>period                              |       | 47,831                | 4,515                 | 52,346                                        | 26,635                                                    |
| Transfer of assets from Swindon 10-18<br>on 26 <sup>th</sup> January 2019 |       |                       |                       |                                               | 157,043                                                   |
| <b>Carried forward at 31 March 2021</b>                                   |       | <u><b>118,268</b></u> | <u><b>117,756</b></u> | <u><b>236,024</b></u>                         | <u><b>183,678</b></u>                                     |

**STEP (SWINDON)****BALANCE SHEET  
AS AT 31 MARCH 2021**

|                                                | Notes | 31 <sup>st</sup> March<br>2021 | 31 <sup>st</sup> March<br>2020 |
|------------------------------------------------|-------|--------------------------------|--------------------------------|
| <b>Fixed Assets</b>                            |       |                                |                                |
| Tangible Assets for use by Charity             | 8     | 5,036                          | 2,872                          |
| <b>Current Assets</b>                          |       |                                |                                |
| Debtors                                        | 9     | 1,759                          | 1,805                          |
| Cash at Bank and in Hand                       |       | <u>233,521</u>                 | <u>184,096</u>                 |
|                                                |       | 235,280                        | 185,901                        |
| <b>Liabilities</b>                             |       |                                |                                |
| Creditors: amounts falling due within one year | 10    | <u>4,292</u>                   | <u>5,095</u>                   |
| <b>Net Current Assets</b>                      |       | <u>230,988</u>                 | <u>180,806</u>                 |
| <b>Net Assets</b>                              |       | <u>236,024</u>                 | <u>183,678</u>                 |
| <b>Income Funds</b>                            |       |                                |                                |
| Restricted                                     | 11    | 118,268                        | 70,437                         |
| Unrestricted                                   |       | <u>117,756</u>                 | <u>113,241</u>                 |
|                                                |       | <u>236,024</u>                 | <u>183,678</u>                 |

Approved on behalf of all the Trustees on the 25<sup>th</sup> February 2022



Sylvia Snelson



Bob Barrett

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021**

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#### **1 Accounting Policies**

##### **Basis of preparation**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in UK £ Sterling, which is the functional currency of the entity and rounded to the nearest £1.

##### **Going concern**

The financial statements have been prepared on the basis of being a going concern as the trustees do not have any concerns about the Charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved. The assessment has been made with the consideration of the impact of Covid-19.

##### **Public benefit**

The Charity is a public benefit entity.

##### **Statement of cash flows**

The trustees do not have to prepare a statement of cash flows on the grounds that the charity is not considered "large" under the Charities SoRP (FRS 102)

##### **Debtors**

Debtors are measured on initial recognition at settlement amount, and subsequently at the amount expected to be received or paid.

##### **Government grants**

Government grants are accounted for under the performance model, and are recognised when the performance conditions are met and receipt is certain.

##### **Income**

Income is recognised in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Where income has related expenditure the income and related expenditure are reported gross in the SoFA.

## **STEP (SWINDON)**

### **NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021**

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#### **Expenditures and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Charity to the expenditure.

Charitable activities include expenditure associated with grant making and included the direct costs, support costs and governance costs relating to these activities.

#### **Funds structure**

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.

#### **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements in conformity with FRS 102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under circumstances, the result of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other resources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

#### **Taxation**

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### **Tangible fixed assets for use by charity**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost over their expected useful lives on the following basis:

Plant and equipment: 20% straight line

Motor Vehicle: 20% straight line

#### **Pensions**

Existing employees of the charity were entitled to join a defined contribution pension scheme. New and existing employees who are not in the pension scheme were automatically enrolled into the defined contribution scheme unless they have exercised their right to opt out of scheme membership. The charity makes a contribution of 5% and the contributions made for the accounting period are treated as an expense and were £7,741.

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021****2 Grants Receivable**

|                                  | Restricted<br>Funds | Unrestricted<br>Funds | <b>Year ended<br/>31 March<br/>2021<br/>Total</b> | <b>Period from<br/>26/01/2019 to<br/>31/03/2020<br/>Total</b> |
|----------------------------------|---------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------|
| Swindon Borough Council          |                     |                       |                                                   |                                                               |
| Therapeutic                      | 112,300             | -                     | 112,300                                           | 137,110                                                       |
| Respite                          | -                   | -                     | -                                                 | 4,783                                                         |
| Participation                    | 21,500              | -                     | 21,500                                            | 33,838                                                        |
| Innovations project<br>(Restore) | 11,532              | -                     | 11,532                                            | 11,532                                                        |
| Furlough claims                  | -                   | 14,679                | 14,679                                            | -                                                             |
| Total Government grants          | <u>145,332</u>      | <u>14,679</u>         | <u>160,011</u>                                    | <u>187,263</u>                                                |
| Other grants                     |                     |                       |                                                   |                                                               |
| Barnados (Participation)         | 20,722              |                       | 20,722                                            | -                                                             |
| National Lottery                 | 5,592               |                       | 5,592                                             | -                                                             |
| Zurich                           |                     |                       |                                                   |                                                               |
| Covid Recovery                   | 8,000               |                       | 8,000                                             | -                                                             |
| At Risk Group                    | 12,875              |                       | 12,875                                            | -                                                             |
| Children in Need (BBC)           | 4,046               | -                     | 4,046                                             | 19,994                                                        |
| Nationwide (Covid<br>Recovery)   | 3,320               | -                     | 3,320                                             |                                                               |
| Community Foundation             |                     |                       |                                                   |                                                               |
| Therapeutic AQA                  | -                   | -                     | -                                                 | 4,854                                                         |
| Tampon Tax                       | -                   | -                     | -                                                 | 4,676                                                         |
| Covid Recovery                   | 9,945               |                       | 9,945                                             | -                                                             |
| Globals Make Some Noise          |                     |                       |                                                   |                                                               |
| Therapeutic 5 Steps              | 32,988              | -                     | 32,988                                            | 32,744                                                        |
| Positive Steps                   | 7,358               | -                     | 7,358                                             | 7,539                                                         |
| Total other grants               | <u>104,846</u>      | <u>-</u>              | <u>104,846</u>                                    | <u>69,807</u>                                                 |
| Total Grants                     | <u>250,178</u>      | <u>14,679</u>         | <u>264,857</u>                                    | <u>257,070</u>                                                |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2021

#### 3 Total Expenditure

|                                     |       |                     |                       | <b>Year<br/>ended<br/>31<br/>March<br/>2021</b> | <b>Period from<br/>26/01/2019 to<br/>31/03/2020</b> |
|-------------------------------------|-------|---------------------|-----------------------|-------------------------------------------------|-----------------------------------------------------|
|                                     | Notes | Restricted<br>Funds | Unrestricted<br>Funds | Total                                           | Total                                               |
| Staff Costs                         | 5     | 172,566             | 14,679                | 187,245                                         | 200,020                                             |
| Group Costs                         |       | 5,290               | -                     | 5,290                                           | 6,746                                               |
| Vehicle and Transportation<br>Costs |       | 2,180               | -                     | 2,180                                           | 3,577                                               |
| Staff Travel and Expenses           |       | 495                 | -                     | 495                                             | 2,634                                               |
| Staff Training                      |       | 45                  | -                     | 45                                              | 230                                                 |
| Administration Costs                | 4     | 21,771              | -                     | 21,771                                          | 23,733                                              |
|                                     |       | <u>202,347</u>      | <u>14,679</u>         | <u>217,026</u>                                  | <u>236,940</u>                                      |

#### 4 Administration Costs

|                      |  |                     |                       | <b>Year<br/>ended 31<br/>March 21</b> | <b>Period from<br/>26/01/2019<br/>to<br/>31/03/2020</b> |
|----------------------|--|---------------------|-----------------------|---------------------------------------|---------------------------------------------------------|
|                      |  | Restricted<br>Funds | Unrestricted<br>Funds | Total                                 | Total                                                   |
| Office Rent          |  | 6,000               | -                     | 6,000                                 | 7,000                                                   |
| Other Costs          |  | 1,246               | -                     | 1,246                                 | 2,109                                                   |
| Office Running Costs |  | 6,632               | -                     | 6,632                                 | 6,997                                                   |
| Telephone & IT Costs |  | 2,491               | -                     | 2,491                                 | 2,399                                                   |
| Insurance            |  | 1,650               | -                     | 1,650                                 | 1,749                                                   |
| Professional         |  | 35                  | -                     | 35                                    | 35                                                      |
| Depreciation         |  | 1,677               | -                     | 1,677                                 | 1,374                                                   |
| Accountancy          |  | 2,040               | -                     | 2,040                                 | 2,040                                                   |
| Bank charges         |  | -                   | -                     | -                                     | 30                                                      |
|                      |  | <u>21,771</u>       | <u>-</u>              | <u>21,771</u>                         | <u>23,733</u>                                           |

## STEP (SWINDON)

### NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2021

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#### 5 Staff Costs

|                               | <b>Year ended<br/>31 March<br/>2021</b> | <b>Period<br/>from<br/>26/01/2019<br/>to<br/>31/03/2020</b> |
|-------------------------------|-----------------------------------------|-------------------------------------------------------------|
| Wages and Salaries            | 168,087                                 | 179,604                                                     |
| Employer's National Insurance | 11,417                                  | 12,360                                                      |
| Pension costs                 | 7,741                                   | 8,056                                                       |
|                               | <u>187,245</u>                          | <u>200,020</u>                                              |

Average number of employees 12 (2020: 13)

No employees had employee benefits in excess of £60,000. Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity's trustees were not paid or received any benefits from employment with the charity in the period neither were they reimbursed expenses during the period. No charity trustees received payment for professional or other services supplied to the charity.

There were no related party transactions.

The key management personnel of the charity were the Project Director and Project Manager.

The total employee benefits of the key management personnel of the charity were £69,254. (2020: £68,258)

#### 7 Net movement in funds for the year

|                                                                  | <b>Year ended<br/>31 March<br/>2021</b> | <b>Period<br/>from<br/>26/01/2019<br/>to<br/>31/03/2020</b> |
|------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------|
| The net movement in funds for the year is stated after charging: |                                         |                                                             |
| Fees for the examination of the accounts                         | 2,040                                   | 2,040                                                       |
| Depreciation                                                     | <u>1,677</u>                            | <u>1,374</u>                                                |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021**

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**8 Tangible Fixed Assets**

|                         | Equipment     | Mini Bus      | Total         |
|-------------------------|---------------|---------------|---------------|
| Cost                    |               |               |               |
| At 1 April 2020         | 23,123        | 12,500        | 35,623        |
| Additions               | 3,842         | -             | 3,842         |
| Disposals               | (14,797)      | -             | (14,797)      |
| At 31 March 2021        | <u>12,168</u> | <u>12,500</u> | <u>24,668</u> |
| Depreciation            |               |               |               |
| At 1 April 2020         | 20,251        | 12,500        | 32,751        |
| Charge for year         | 1,677         | -             | 1,677         |
| Elimination on disposal | (14,797)      | -             | (14,797)      |
| At 31 March 2021        | <u>7,131</u>  | <u>12,500</u> | <u>19,631</u> |
| Net Book Value          |               |               |               |
| At 1 April 2020         | <u>2,872</u>  | <u>-</u>      | <u>2,872</u>  |
| At 31 March 2021        | <u>5,036</u>  | <u>-</u>      | <u>5,036</u>  |

**9 Debtors: amount falling due within one year**

|               | 31 March<br>2021 | 31 March<br>2020 |
|---------------|------------------|------------------|
| Other Debtors | <u>1,759</u>     | <u>1,805</u>     |
|               | <u>1,759</u>     | <u>1,805</u>     |

**10 Creditors: amounts falling due within one year**

|          | 31 March<br>2021 | 31 March<br>2020 |
|----------|------------------|------------------|
| Accruals | <u>4,292</u>     | <u>5,095</u>     |
|          | <u>4,292</u>     | <u>5,095</u>     |

# STEP (SWINDON)

## NOTES TO FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2021

### 11 Restricted Income Funds

| <b>Fund Name</b>                                           | <b>Purpose and Restrictions</b>                                                                                                                                                |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Swindon Borough Council – Therapeutic                      | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.                                                                 |
| Swindon borough Council – Participation                    | For the provision of a participation programme for young people between the ages of 11 to 19 in Swindon                                                                        |
| Swindon Borough Council – Innovations Project (RESTORE)    | For the provision of therapeutic group work for young people whose parent / carers are alcohol dependent aged 7 to 18, residing in the borough of Swindon.                     |
| Global’s Make Some Noise – Therapeutic 5 STEPs             | For the provision of therapeutic group work with a specific focus on mental health and emotional well-being for young people aged 7 to 18, residing in the borough of Swindon. |
| Global’s Make Some Noise – Positive STEPs                  | For the provision of therapeutic group work for young men at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.                   |
| Children in Need - Therapeutic                             | For the provision of therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon.                                                                 |
| Community Foundation – Therapeutic AQA                     | For the provision of an accredited participation programme for young people with between the ages of 11 to 19 in Swindon.                                                      |
| Community Foundation – Tampon Tax – Young Girl’s group     | For the provision of therapeutic group work for young women at risk of exploitation. Delivered within the school setting (outreach) in the borough of Swindon.                 |
| Barnardo’s Mental Health Swindon Trailblazer Participation | For the provision of a participation programme for young people and their parent/carers in relation to Barnardos mental health support work in Swindon’s schools.              |
| Wilts. Community / Nationwide Foundation - COVID Recovery  | For the provision of resources to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown                                      |
| Wilts. Community Foundation - COVID Recovery               | For the provision of resources, and additional worker hours to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown         |
| Zurich Community Trust - COVID Recovery                    | For the provision of resources, and additional worker hours to enable a safe phased return to service and adherence to Public Health guidance following COVID lockdown         |

**STEP (SWINDON)**

**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021**

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**Restricted Income Funds (continued)**

| <b>Fund Name</b>                              | <b>Purpose and Restrictions</b>                                                                                                                                                                          |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Zurich Community Trust - At Risk Group</b> | <b>For the provision of therapeutic group work for young people whose parent / carers are alcohol or drug dependent / experiencing domestic abuse, aged 7 to 18, residing in the borough of Swindon.</b> |
| <b>National Lottery Summer Programme</b>      | <b>For the provision of 2 week therapeutic group work for young people aged 7 to 18, residing in the borough of Swindon. To take place Summer 2022</b>                                                   |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021****11 Restricted Income Funds (continued)****Movements of Funds**

|                                   | 1 <sup>st</sup> April<br>2020 | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup><br>March<br>2021 |
|-----------------------------------|-------------------------------|----------------|---------------------------------|-----------------------------------|
| Swindon Borough Council           |                               |                |                                 |                                   |
| Therapeutic                       | 23,710                        | 112,300        | (95,134)                        | 40,876                            |
| Respite                           | 4,346                         | -              | (4,346)                         | -                                 |
| Participation/Thought Tank        | 11,310                        | 21,500         | (18,214)                        | 14,596                            |
| Innovations project (Restore)     | -                             | 11,532         | (5,423)                         | 6,109                             |
| Children In Need - Therapeutic    | 9,019                         | 4,046          | (3,428)                         | 9,637                             |
| Barnardo's                        | -                             | 20,722         | (17,554)                        | 3,168                             |
| National lottery                  |                               | 5,592          | -                               | 5,592                             |
| Zurich                            |                               |                |                                 |                                   |
| Covid Recovery                    |                               | 8,000          | (6,777)                         | 1,223                             |
| At Risk Group                     |                               | 12,875         | -                               | 12,875                            |
| Nationwide – Covid Recovery       |                               | 3,320          | (2,813)                         | 507                               |
| Wiltshire Community<br>Foundation |                               |                |                                 |                                   |
| Covid Recovery                    | -                             | 9,945          | (8,425)                         | 1,520                             |
| Tampon Tax                        | 10,099                        | -              | (3,806)                         | 6,293                             |
| Therapeutic AQA                   | 2,248                         | -              | (2,248)                         | -                                 |
| Globals Make Some Noise           |                               |                |                                 |                                   |
| Therapeutic 5 Steps               | 7,638                         | 32,988         | (27,946)                        | 12,680                            |
| Positive Steps                    | 2,067                         | 7,358          | (6,233)                         | 3,192                             |
|                                   | <u>70,437</u>                 | <u>250,178</u> | <u>(202,347)</u>                | <u>118,268</u>                    |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021****Movements of Funds (continued)**

|                                                     | Transfer<br>from<br>Swindon<br>Ten to<br>Eighteen | Income         | Expenditure<br>and<br>transfers | 31 <sup>st</sup><br>March<br>2020 |
|-----------------------------------------------------|---------------------------------------------------|----------------|---------------------------------|-----------------------------------|
| Swindon Borough Council                             |                                                   |                |                                 |                                   |
| Therapeutic                                         | 20,146                                            | 137,110        | (133,546)                       | 23,710                            |
| Respite                                             | 4,402                                             | 4,783          | (4,839)                         | 4,346                             |
| Participation/Thought Tank                          | 11,009                                            | 33,838         | (33,537)                        | 11,310                            |
| Innovations project                                 | -                                                 | 11,532         | (11,532)                        | -                                 |
| Children In Need - Therapeutic                      | 1,378                                             | 19,994         | (12,353)                        | 9,019                             |
| St James's Place – 5 Steps to<br>Wellbeing (Junior) | 393                                               | -              | (393)                           | -                                 |
| Zurich – 5 Steps to Wellbeing                       | 3,308                                             | -              | (3,308)                         | -                                 |
| Wiltshire Community<br>Foundation                   |                                                   |                |                                 |                                   |
| 5 Steps to Wellbeing                                | 124                                               | -              | (124)                           | -                                 |
| Social Action Group                                 | 150                                               | -              | (150)                           | -                                 |
| #IWill                                              | 3,028                                             | -              | (3,028)                         | -                                 |
| Tampon Tax                                          | 6,369                                             | 4,676          | (946)                           | 10,099                            |
| Therapeutic AQA                                     | -                                                 | 4,854          | (2,606)                         | 2,248                             |
| Globals Make Some Noise                             |                                                   |                |                                 |                                   |
| Therapeutic 5 Steps                                 | -                                                 | 32,744         | (25,106)                        | 7,638                             |
| Positive Steps                                      | -                                                 | 7,539          | (5,472)                         | 2,067                             |
|                                                     | <u>50,307</u>                                     | <u>257,070</u> | <u>(236,940)</u>                | <u>70,437</u>                     |

**STEP (SWINDON)****NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2021****12 Unrestricted Funds**

|                    | 1 <sup>st</sup> April 2020            | Income        | Expenditure   | 31 <sup>st</sup> March 2021 |
|--------------------|---------------------------------------|---------------|---------------|-----------------------------|
| Unrestricted Funds | <u>113,241</u>                        | <u>19,194</u> | <u>14,679</u> | <u>117,756</u>              |
|                    | <u>113,241</u>                        | <u>19,194</u> | <u>14,679</u> | <u>117,756</u>              |
|                    |                                       |               |               |                             |
|                    | Transfer from Swindon Ten to Eighteen | Income        | Expenditure   | 31 <sup>st</sup> March 2020 |
| Unrestricted Funds | <u>106,736</u>                        | <u>6,505</u>  | <u>-</u>      | <u>113,241</u>              |
|                    | <u>106,736</u>                        | <u>6,505</u>  | <u>-</u>      | <u>113,241</u>              |

**13 Analysis of Net Assets Between Funds**

|                    | Unrestricted Funds | Restricted Funds | Total          |
|--------------------|--------------------|------------------|----------------|
| Fixed Assets       | -                  | 5,036            | 5,036          |
| Net Current Assets | <u>117,756</u>     | <u>113,232</u>   | <u>230,988</u> |
| Total Net Assets   | <u>117,756</u>     | <u>118,268</u>   | <u>236,024</u> |

STEP (SWINDON)

NOTES TO FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2021

13 Comparative figures by fund

|                                                                        | Restricted Funds     | Unrestricted Funds    | Period from 26/01/2019 to 31/03/2020 Total |
|------------------------------------------------------------------------|----------------------|-----------------------|--------------------------------------------|
| <b>Income</b>                                                          |                      |                       |                                            |
| Grants Receivable                                                      | 257,070              | -                     | 257,070                                    |
| Donations                                                              | -                    | 6,423                 | 6,423                                      |
| Investment Income                                                      | -                    | 82                    | 82                                         |
| <b>Total Income</b>                                                    | <u>257,070</u>       | <u>6,505</u>          | <u>263,575</u>                             |
| <b>Expenditure</b>                                                     |                      |                       |                                            |
| Charitable Expenditure                                                 | <u>236,940</u>       | <u>-</u>              | <u>236,940</u>                             |
| <b>Total Expenditure</b>                                               | <u>236,940</u>       | <u>-</u>              | <u>236,940</u>                             |
| <b>Net income and expenditure for the period</b>                       | <u>20,130</u>        | <u>6,505</u>          | <u>26,635</u>                              |
| <b>Reconciliation of funds</b>                                         |                      |                       |                                            |
| Transfer of assets from Swindon 10-18 on 26 <sup>th</sup> January 2019 | <u>50,307</u>        | <u>106,736</u>        | <u>157,043</u>                             |
| <b>Carried forward at 31 March 2020</b>                                | <u><u>70,437</u></u> | <u><u>113,241</u></u> | <u><u>183,678</u></u>                      |