

**FIRST STEPS ED**

**FINANCIAL STATEMENTS**

**FOR**

**31 MARCH 2023**

**Charity Number 1185092**

# FIRST STEPS

to understanding eating  
disorders



For children and  
their families,  
young people, and  
adults affected by  
eating difficulties  
and disorders

Our founding principles are based on the  
experiences of individuals who have had, are still  
living with, and have recovered from eating  
disorders and general mental health conditions.

# **FIRST STEPS ED**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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# **FIRST STEPS ED**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

### **The Board of Trustees**

Carolyn Gilby – Chairperson

Danial Dark

Heike Bartle

Kelly Stevens

Karen Jackson

Sue McCready

Nicky Clarke (Joined 8<sup>th</sup> June 2022)

Martin Rayson (Joined 8<sup>th</sup> June 2022)

Janet Ellis (Joined 8<sup>th</sup> June 2022)

Pen Cabot (Joined 8<sup>th</sup> June 2022)

Antonia Lagou (Joined 8<sup>th</sup> June 2022)

Emily Elson (Retired 29th December 2022)

### **Patrons**

Catherine Cleary MBE (Founder)

### **Advisors**

Dr. Anthony Natt, General Practitioner (retired) Primary Care Networks

Dr. Chris Gillespie, Consultant Psychologist, Obesity and Diabetes Specialist

Dr. Emma Sharpe, Lecturer in Psychology and Research in Eating Disorder

### **Chief Executive Officer**

Kevin Parkinson

### **Charity Address**

Woburn House

Vernon Gate

Derby

DE1 1UL

### **Independent Examiner**

Kevin Parkinson FCA

Derby Community Accountancy Service

Babington Lodge

128 Green Lane

Derby

DE1 1RY

**FIRST STEPS ED**  
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**YEAR ENDED 31 MARCH 2023**

The First Steps ED (FSED) board of trustees have pleasure in presenting their annual report and the unaudited financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2023.

**Structure, governance, and management**

**Constitution**

The principal object of the charity is to provide specialist services for people with eating disorders. This includes individual and group therapy for children and young People (5 to 17 years) counselling and psychotherapy for adults (16 years +) and weekly support groups and psychoeducation workshops for all ages, genders, and backgrounds, including parents/carers, alongside accredited professional training.

**Objectives and activities**

First Steps ED has been, and continues to be, developed by people who have lived experience of eating disorders and co-morbid mental health disorders, either personally or through caring for someone close to them. We provide early intervention and prevention services that compliments the NHS and Public Health in the community working closely in the health and education environments.

First Steps ED has been at the forefront of improving the lives of people of all ages impacted by mental health and eating disorders and since 2004 has built a reputation as the Midlands Eating Disorder Charity, working further afield through our dedicated team of staff and volunteers many having a lived experience who are focused on bringing hope, opportunities, and choices that recovery is a real possibility and people are no longer defined by their illness.

As a registered charity (1185092), we have charitable objectives, which are:-

1. The relief of individuals of all ages (and their families) whose lives are affected by diagnosed and undiagnosed eating difficulties and disorders and other mental health issues by providing information, advice, and support.
2. The preservation and protection of the physical and mental health of families and carers of those suffering from eating disorders and other mental health issues by providing information and support.
3. To advance education for the public benefit by providing training for carers, professionals, and the public, of people suffering from eating disorders, and other mental health issues.

**Summary of the main activities undertaken for the public benefit in relation to these objectives**

In planning our activities for the year, we kept in mind the Charity Commissions guidance on public benefit at our trustee meetings.

First Steps ED is open to all individuals irrespective of race, gender, or other personal circumstances, and we strive to make adjustments to support people where this is in our control.

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**Governance and management**

The management of the charity is the responsibility of the Trustees who are appointed through a transparent national recruitment process under the terms of the Charitable Incorporated Organisation (CIO) Constitution Foundation Model.

First Steps ED has a board of up to 12 Trustees'. The Board meets regularly and is responsible for the strategic direction, policy setting and appointment of its Chief Executive Officer. Trustees are required to sign a code of conduct and declare any conflicts of interest. The appointment of Trustees as Chair is reviewed every 3 years.

The skills represented by our existing Board of Trustees includes: retired NHS Director of Nursing and Operations Mental Health Trust; retired and current Executive Director's of People and Organisational Development, NHS Acute Hospital Trusts; current Chief Executive NHS Community Services Provider; a Senior Quality Improvement Manager NHS Specialised Services, Acute Hospital Trust; a Professor Health Humanities and reader in male eating disorders; the Head of Personal, Social, Health and Economic (PSHE) and Teacher in Religious Studies Multi-Academy Schools; and a number of Senior Managers from the private and academic sector bringing skills including Environment and Sustainability; Marketing and Communications; and Business Development.

Trustees recognise it is essential that the Board and its Committees are diverse in terms of background, diversity, skills, and experiences to remain truly representative.

**Review of the Year's developments and achievements**

**Chair's Report**

It has been another year of growth and development for our service teams and volunteers and as a board of trustees we are delighted that we continue to support children, young people and adults as well as parents and carers from more areas across England.

As you will see from the report we are supporting more people and whilst this is evidence of our success it does stretch our services and we continue to look at innovative ways to reach and support individuals who reach out to us.

The board are very proud of the initiatives and partnership working that takes place across our charity as we strive to increase our offer and support to all.

On behalf of the board of trustees I would like to thank everyone involved in supporting so many through their eating disorder recovery journey.

Our thanks also go to our committed funders, commissioners, and partners for their ongoing support in these challenging times enabling First Steps ED to be there when you needed us.

**Carolyn Gilby, Chair**

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**Chief Executive Officer Report**

Our staff, volunteers and service users continue to drive our co-production approach to developing new services which during this annual report period has seen the charity implement new individual and group therapy pathways for Avoidant Restrictive Food Intake Disorders (ARFID) where we have also been supporting a range of NHS Integrated Commissioning Boards (ICB's) to design their own pathways.

Where we are commissioned by the NHS the numbers of children and young people accessing this new support continues to increase and across one ICB at least 50% of 5 to 17 year old referrals are for ARFID.

Last year we reported on a new grant awarded by the Association of Mental of Providers where we focused our year on developing a new pilot service for people with eating disorders and high body weight which we know from our work often co-occur, sharing many underlying factors, and may adversely affect emotional and physical health. Both can also be challenging to treat in clinical settings.

This work has resulted in our charity working closely with the [NHS Complications for Excess Weight Clinics \(CEW\)](#) which effects 1 in 4 children living with obesity and in the next 12 months through this integrated pilot pathway our staff will be supporting 50 children from Derby City on this admitted pathway as part of a new Joined Up Care approach.

We have continued to invest and expand our digital services road map, launching the first eating disorder app commissioned by the NHS as a pilot to support early intervention and prevention for marginalised individuals and communities which demonstrated its utility and effectiveness and has resulted in being commissioned as a full service.

Although NHS waiting times for eating disorder treatments continue to improve, between January and March 2023 21% of those under the age of 19 still waited longer than a week to start treatment after an urgent referral, with 18% waiting longer than four weeks after a routine referral for an eating disorder – considerably higher than the target that no more than 5% of patients should wait longer than those periods. The number of children attending A&E for eating disorders also continues to be greater than adult A&E attendances for eating disorders.

Through our engagement with NHS Regional eating disorder clinical networks, and directly with NHS specialist CAMHS and adult eating disorder services, we continue to increase our commissioned and funded services working as an integrated pathway partner delivering our respected shared care and step-up and step-down services across the East and West Midlands, the Home Counties.

As I look forward into 2023 with our team, I want to pay a tribute to Paula Blight, CEO and her team at Somerset and Wessex Eating Disorder Association (SWEDA) for chairing our [Regional Eating Disorder Charity Alliance/Network](#) this year which is being handed over to myself and First Steps ED to continue our joint objectives of bringing expert-by-experience charity eating disorders care services closer to home across England, Scotland, Wales and Northern Ireland.

**Kevin Parkinson, CEO**

# FIRST STEPS ED

## FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### About Us

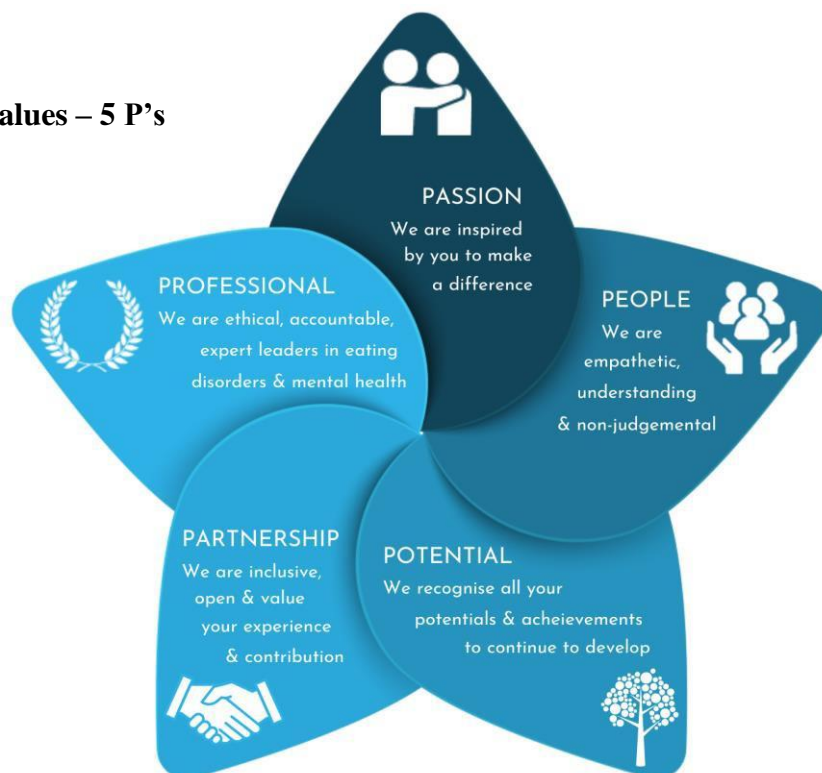
First Steps ED (FSED) has been at the forefront of improving the lives of people from all ages, genders and backgrounds impacted by eating disorders and high body weight since 2004 and has built a reputation as the Midlands Eating Disorder charity.

We are experts by experience, a person-centred, quality-assured, research-based organisation and a leading light working as an integrated partner in the health and education environments focused on patient-team partnership, for population management, with continuity of care, and prompt access to care, comprehensiveness and care coordination at our heart to ensure that the people who approach us for help, receive the care and support, and the real possibility that recovery is achievable and are no longer defined by their illness.

As an organisation we have a continuous service improvement culture and floor to board values led team of autonomous staff, volunteers and placement students curating service user led coproduction in eating disorders and obesity services.

Our building blocks have their foundation in engaged leadership, data-driven improvement, empanelment, and team-based care, with our service users underpinning our culture and behaviours with many becoming befrienders, volunteers, and future employees.

#### Our Core Values – 5 P's





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**Here's what we did in 2022 alone:**

Provided early intervention and prevention psychoeducation workshops to 21 schools and colleges reaching over 1,639 students aged 5 to 18 years as part of our NHS Futures in Mind and Children in Need funding.

Supported 687 children and young people aged 5 to 17 years with Cognitive Behavioral Therapy Ten (CBT-T funded by Children in Need and NHS Clinical Commissioning Groups in Derbyshire, Leicestershire and Hertfordshire).

Supported 172 Leicester, Leicestershire and Rutland (LLR) children and young people aged 11 to 18 years with our Collaborative Partner, Tellmi through our [unique eating disorder app portal](#) focused on providing access to support for marginalised groups from the male; LGBTQ+ and BAME, people of colour communities.

Continued to expand our Eating Disorders in Student Services (EDISS) services through our partnership with Student Minds the university as a collaborative partner with [Student Space](#) supporting 525 students across 50 universities in England and Wales.

Supported 255 adults funded by The National Lottery Community Fund and NHS Clinical Commissioning Groups from Derbyshire and Nottinghamshire with 143 receiving 12 to 24 weeks of psychotherapy with some service users receiving longer term care up to 48 weeks, and 112 receiving our award winning Befriending digital service over twice weekly emails or weekly video clinic over 24 weeks which can be extended up to 36 weeks.

Our volunteers and befrienders contributed 4,702 hours of their time saving our commissioners £74,527 during the year on employment staff costs alone.

*(based on £13.70 + 15.7% average hourly rate for healthcare services)*

Recruited and trained 46 new volunteers, befrienders and student placements and equates to 2.5 full time equivalent (FTE) staff members.

Delivered 372 weekly Guided Self-help psychoeducation workshops and a range of eating disorder presentation four-week Group Recovery workshops to 2,068 people of All Ages.

Trained 996 professionals from the NHS, social care, education and community sectors and commissioned by Nottingham and Nottinghamshire Integrated Commissioning Board (ICB) delivered 25 Continued Professional Development (CPD) training sessions for health and non health care staff working with children and young people, including new staff recruited to Child and Adolescent Mental Health Services CAMHS and CAMHS ED.

Supported and trained 336 parents and carers funded by NHS commissioners in Birmingham, Staffordshire, Lincolnshire, Derbyshire and Hertfordshire who attended our four week New Maudsley Method, Skills for Carers programme and supported 26 parents with our 12 week parent psychotherapy support for their own wellbeing needs to improve their anxiety and depression as a care giver in the home environment.

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**Our Social Impact in 2022**

First Steps ED was originally run by volunteers, and they continue to play a very important role in keeping the charity open and able to support people struggling with eating difficulties and disorders.

We believe that the opportunity to become a volunteer once a service user has recovered is very motivating and can help them keep on track within their own recovery journey which for some individuals with enduring and lifelong eating disorders becomes one of the strongest opportunities to enable them to thrive.

Our volunteering opportunities come in all forms and choices, from working alongside our trained staff delivering peer support groups, to facilitating workshops, and playing an active role in awareness raising, fundraising, and utilising their lived experience to co-deliver our accredited training to health and care professionals.

Our volunteers, befrienders, and student counsellors remain our most valued assets.

**Communications and Social Media Performance**

We recognise both the positives and negatives that social media brings into people's lives and have continued to develop both our virtual community and reach across England, the UK and further afield now enjoying strong collaborative communications with other non-profit and healthcare professionals working in the eating disorder community across the globe.

- Facebook 32,000 people reached with 3,707 followers
- Twitter 3,862 engaged followers
- Instagram 18,200 people reached with 3,707 followers
- LinkedIn 1,183 followers up 90% increase on the previous year and growing

**A big shift to digital**

To meet the changing demand for services under lockdown and social distancing, our team introduced a number of new services and support initiatives available online to address any interruption caused to people's usual support networks.

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More Accessible - moving to online platforms, our service users and peers could access more of our services and training opportunities. This has been beneficial to those out-of-area who would have previously struggled to attend in-house events.

Increased Opportunities - with more focus on our digital channels we have been able to find a new network of partners and collaborators. This has led to an increase in awareness of our services as well as additional creation and sharing of resources.

Social Media Campaigns - throughout our online audience has been increasing month on month. We have been able to offer 24/7 support with self-care advice and resources available online, on our website and new Digital Hub services.

**Patient, Public, Involvement and Engagement (PPIE) Committee**

The involvement of service users and carers is vitally important in making sure our activities are relevant to our key stakeholder groups and all the people our organisation impacts.

Our Patient, Public Involvement and Engagement (PPIE) committee was created to ensure that our patients and the wider public are involved in the activities we undertake. Patients and the public bring a wealth of experience and provide valuable perspectives on the way that our services are designed and delivered.

**Eating Disorders Awareness Week 2022**

The First Steps ED Eating Disorder Awareness Week campaign focused on Early Intervention and Equity for eating disorder support.

Our teams believe in early intervention, and trust that better education around disordered eating behaviours can play an important role in protecting those who are at risk of developing an eating disorder. We work with and support professionals across a range of sectors who, with appropriate training, can now recognise the early signs and symptoms of an eating disorder so it felt like an opportune time to promote this area of our advocacy.

The PPIE committee supported content development, media appearances, and helped our communications team navigate language and key concepts for the campaign materials.

**Identifying cultural barriers**

The committee wanted to develop a new social media strategy which targets diverse groups and communities which could help target new service users. New 'short guides' were designed and launched in March 2023 to better understand our external audiences and the appetite for more targeted content, including our Ramadan Guide and easter resources.

The 'Ramadan and Eating Disorders' received more than 700 reads/downloads over the month-long event, and was well received on social media, compared to our Easter resource which received under 300 reads/downloads.

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**Supporting a new working project -Perinatal issues**

A new working group was created through the PPIE Committee supported and led by our committee's Vice-Chair, Perinatal Lead and Staff Lead and supported by members of the First Steps ED employed team and external experts.

The objective of the group is to prioritising effective care around preconception, prenatal, perinatal, and postnatal issues around eating disorders and, in the future, be on the frontline for policy change when it comes to training requirements.

**FINANCIAL REVIEW**

**Reserves**

The Trustee Board has resolved in its 2023/23 Reserves Policy to hold 6 months Designated Reserves for wind up costs and redundancy costs in the event of any requirement to close the operations of the organisation. This is a pragmatic policy due to the nature of the work carried out as any transfer of NHS commissioned services may take between 3 and 9 months to complete for receiving organisations.

**Status and administration**

**Governing document**

First Steps ED is a registered Charitable Incorporated Organisation (CIO), number 1185092 registered with the Charity Commission on 29 August 2019. The charity's governing document is a Foundation Model Constitution adopted on 29 September 2020.

The charity's address is, Woburn House, Vernon Gate, Derby, DE1 1UL

**Recruitment, induction, and training of trustees**

The Charity undertakes, when the need arises, a skills audit to determine the requirements of the Trustee Board. If a skill shortage is identified, approaches are made to specific people identified as having these skills, where an appointment is sought a professional recruitment partner is engaged, for co-opted appointments regional and national professional networks are engaged.

Trustees are DBS checked and have Enhanced Disclosure. The Board evaluates training requirements annually and Trustees' have access to the Charity's eLearning Portal for statutory Continued Professional Development (CPD) training including Health and Safety; GDPR, Cyber Security; Safeguarding Adults and Safeguarding Childrens, plus 28 other training courses available to our staff and volunteers.

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**Risk management policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

During 2022 the Board of Trustees agreed to update our Quality Management Systems inclusive of our Governance and Risk, Quality and Customer, and Financial Management systems and processes and asked our staff to recommend a new Quality Management System which was ISO9001-2015 for Whole Organisation and British Association for Counselling and Psychotherapy (BACP) for our services.

- ISO9001-2015 started January 2020 with accreditation annually in June 2022
- BACP Membership accreditation completed in August 2022

**Independent Examiner**

Kevin Parkinson FCA of Derby Community Accountancy Service and will be in office as independent examiner for the ensuing year.

Registered office:  
Trustees Woburn House  
Vernon  
Gate Derby  
DE1 1UL

Signed on behalf of the

Carolyn Gilby

Trustee Chair

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**Independent Examiner's Report to the Trustees of First Steps ED**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 12 to 23

**Respective responsibilities of the trustees and examiner**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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

Kevin Parkinson FCA  
Derby Community Accountancy Service  
Babington Lodge  
128 Green Lane  
Derby  
DE1 1RY

Date

# FIRST STEPS ED

## STATEMENT OF FINANCIAL ACTIVITY

YEAR ENDED MARCH 31<sup>st</sup> 2023

		Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Mar 2023	Total Funds Year to 31 Mar 2022
	Note	£	£	£	£
<b>Income from:</b>					
Donations	3	20,381	18	20,399	13,360
Charitable activities	4	2,600	833,491	836,091	524,802
Other income	5	78,384	20	78,404	34,769
Investment income	6	2,312	-	2,312	1,446
<b>Total incoming resources</b>		<u>103,677</u>	<u>833,529</u>	<u>937,206</u>	<u>574,377</u>
<b><u>Expenditure on:</u></b>					
Raising funds		1,203	19,239	20,442	4,045
Charitable activities		9,150	851,848	860,998	603,200
<b>Total resources expended</b>	7	<u>10,353</u>	<u>871,087</u>	<u>881,440</u>	<u>607,245</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>93,324</b>	<b>(37,558)</b>	<b>55,766</b>	<b>(32,868)</b>
Transfer between funds		-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>93,324</b>	<b>(37,558)</b>	<b>55,766</b>	<b>(32,868)</b>
Balances brought forward		<u>353,143</u>	<u>59,814</u>	<u>412,957</u>	<u>445,825</u>
Balances carried forward		<u><u>446,467</u></u>	<u><u>22,256</u></u>	<u><u>468,723</u></u>	<u><u>412,957</u></u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 23 form part of these financial statements.

# FIRST STEPS ED

## BALANCE SHEET

31 MARCH 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Current assets</b>			
Cash at bank and in hand		423,001	430,515
Debtors	10	99,531	15,140
		522,532	445,655
<b>Creditors: amounts falling due within one year</b>	11	53,809	32,698
<b>Net current assets</b>		468,723	412,957
<b>Total assets less current liabilities</b>		468,723	412,957
<b>Net assets/(liabilities)</b>		468,723	412,957
<b>Funds</b>			
Restricted	12	22,256	59,814
General Reserves	12	51,496	158,810
Designated Funds	12	394,971	194,333
<b>TOTAL FUNDS</b>		468,723	412,957

The financial statements were approved by the members of the committee on the and signed on their behalf by:

C. Gilby  
Chair

The notes on pages 14 to 23 form part of these financial statements.



# **FIRST STEPS ED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 MARCH 2023**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Charity information**

First Steps ED is a registered charity and is a CIO. The charity's registered office is Woburn House, Vernon Gate, Derby. DE1 1UL. It became a registered charity on 29<sup>th</sup> August 2019. At the end of the year there were 12 Trustees

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the charity. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are accounts for the year ended 31 March 2023 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015.

#### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

#### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 1.12 Depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

Asset category	Annual rate
Equipment	20%

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

## 3. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Mar 2023	Period to 31 Mar 2022
	£	£	£	£
Donations	20,381	18	20,399	13,360
	<u>20,381</u>	<u>18</u>	<u>20,399</u>	<u>13,360</u>
	=	=	=	=

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 4. Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Mar 2023 £	Period to 31 Mar 2022 £
Derbyshire Health Care NHS Foundation Trust	-	122,433	122,433	129,533
The National Lottery Community Fund (Reaching Communities)	-	52,165	52,165	60,983
Children in Need	-	30,909	30,909	34,777
Derby City and Derbyshire CCGS	-	123,292	123,292	131,392
Nottingham City CCG	-	-	-	-
Future in Mind	-	-	-	-
Lloyds Charitable Foundation	-	-	-	-
Foundation Derbyshire	-	1,618	1,618	2,000
Erewash Voluntary Action	100	-	100	1,500
Derbyshire County Council	-	-	-	8,600
HMRC Furlough Grant	-	-	-	16,425
Derby University	-	-	-	1,000
Toyota Charitable Trust	-	-	-	2,000
Community Action Derby	-	-	-	500
Thomas Farr Foundation	-	-	-	1,980
Loughborough University	-	28,724	28,724	15,552
Midlands Partnership	-	-	-	3,800
Enterprise Development Fund	-	26,240	26,240	3,360
Student Minds	-	23,970	23,970	109,260
Nottingham University Hospitals Trust	-	-	-	1,000
Nottinghamshire Healthcare Trust	-	10,000	10,000	1,140
Leicestershire CCG	-	113,542	113,542	-
The National Lottery Community Fund (Awards for All)	-	10,000	10,000	-
Hertfordshire CC Early Help	-	252,290	252,290	-
Barratt Development Charity	1,500	-	1,500	-
Groundworks UK	1,000	-	1,000	-
NHS Coventry and Warwickshire	-	13,183	13,183	-
NHS Oxford Foundation Trust	-	25,125	25,125	-
	<b>2,600</b>	<b>833,491</b>	<b>836,091</b>	<b>524,802</b>
	=	=	=	=

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 5 Sundry Income

	Year to 31 March 2023 £	Year to 31 March 2022 £
Counselling income	49,441	27,556
Enterprise income	28,901	7,211
Sundry	62	2
	<u>78,404</u>	<u>34,769</u>
	=	=

#### 6 Interest receivable

	Year to 31 March 2023 £	Year to 31 March 2021 £
Bank interest receivable	2,312	1,446
	<u>2,312</u>	<u>1,446</u>
	=	=

#### 7. Total resources expended

	Total Funds Year to 31 Mar 2023 £	Total Funds Year to 31 Mar 2022 £
Staff costs	633,736	443,677
Fees	147,130	90,640
Insurance	2,947	2,301
Rent & Room hire	37,900	36,161
Heat and Light	-	-
Stationery, printing, postage & telephone	10,634	9,866
Refreshments costs	226	122
Refurbishment Equipment and consumables	3,531	3,707
Travel & welfare	22,222	7,763
Training	2,672	8,963
Fundraising costs	20,442	4,045
	<u>881,440</u>	<u>607,245</u>

Expenditure on charitable activities was £860,998 (2022: £603,200) of which £851,848 was restricted (2022 £603,200)

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 8. Net (expenditure)/income

	Year to 31 Mar 2023 £	Year to 31 Mar 2022 £
Independent examiner's Fees	<u>1,250</u>	<u>1,250</u>
	= =	=

#### 9. Trustees and key management personnel

During the year trustees did not receive remuneration for their roles as trustees

The key management personnel of the charity consist of the trustees, the Chief Executive Officer and other members of the senior management team. The total employment benefits of the key management personnel were £118,337 (2022: £118,897)

#### The aggregate payroll costs were:

	Year to 31 Mar 2023 £	Year to 31 Mar 2022 £
Wages and salaries	568,752	392,921
National Insurance	41,111	28,528
Pension	23,873	22,228
	-	-
	<u>633,736</u>	<u>443,677</u>
	= = =	=

One employee earned more than £60,000 per annum. No trustees were reimbursed for expenditure.

#### Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	Year to 31 Mar 2023 No	Year to 31 Mar 2022 No
Direct Charitable Staff (full time equivalent)	27	18
Administration	1	-
	<u>28</u>	<u>18</u>
	= =	= =

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 10. Debtors:

	2023	2022
	£	£
Bank interest	1,626	808
Trade Debtors	2,080	5,302
Derbyshire Health Care NHS Foundation Trust	16,329	-
NHS Oxford Foundation Trust	25,125	-
Hertfordshire CC Early Help	32,158	-
NHS Oxford Foundation Trust	13,183	-
Prepayment		
Rent	9,030	9,030
	<u>99,531</u>	<u>15,140</u>

#### 11. Creditors:

	2023	2022
	£	£
<b>Deferred Income</b>		
National Lottery Community Fund	-	20,866
Children in Need	5,332	5,342
Derbyshire Health Care NHS Foundation Trust	14,876	-
<b>Other creditors</b>		
Sundry creditors	6,875	600
Salary costs	26,726	5,890
	<u>53,809</u>	<u>32,698</u>

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 12. Statement of funds

	At 1 April 2022	Incoming £	Outgoing £	Transfers £	At 31 March 2023 £
<b>General reserve</b>	<b>158,810</b>	<b>103,677</b>	<b>10,353</b>	<b>(200,638)</b>	<b>51,496</b>
<b>Designated Funds</b>	<b>194,333</b>	<b>-</b>	<b>-</b>	<b>200,638</b>	<b>394,971</b>
<b>Total unrestricted funds</b>	<b>353,143</b>	<b>103,677</b>	<b>10,353</b>	<b>-</b>	<b>446,467</b>
<b>Restricted Funds</b>					
Derbyshire Health Care NHS Foundation Trust	2,122	122,433	124,555	-	-
Children in Need	5,036	30,909	35,945	-	-
National Lottery Community Fund	5,126	52,165	57,291	-	-
Derby City and Shires CCG	(3,080)	58,310	55,230	-	-
Derbyshire & City CCG CYP	20,178	65,000	85,178	-	-
Derbyshire Healthcare NHS Foundation Trust (mental health)	884	-	884	-	-
Student Minds EDISS 2021	13,523	23,970	37,493	-	-
Foundation Derbyshire	-	1,618	1,618	-	-
NUH Trust	1,000	-	1,000	-	-
Loughborough University EDISS	4,745	28,744	33,489	-	-
Thomas Farr Foundation	1,980	-	1,980	-	-
Midlands Partnership	3,800	-	3,800	-	-
Notts Healthcare Small Grants	1,140	10,000	11,140	-	-
Enterprise Development Fund	3,360	26,240	29,600	-	-
Hertfordshire CC Early Help (1)	-	219,659	210,334	-	9,325
Hertfordshire CC Early Help (2)	-	32,631	32,631	-	-
Leicestershire CCG	-	113,542	113,542	-	-
Awards for All	-	10,000	10,000	-	-
NHS Coventry and Warwickshire	-	13,183	3,900	-	9,283
NHS Oxford Foundation Trust	-	25,125	21,477	-	3,648
<b>Total restricted funds</b>	<b>59,814</b>	<b>833,529</b>	<b>871,087</b>	<b>-</b>	<b>22,256</b>
<b>Total funds</b>	<b>412,957</b>	<b>937,206</b>	<b>881,440</b>	<b>-</b>	<b>468,723</b>



# **FIRST STEPS ED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

### Restricted Funds

#### **Restricted Funds**

Derbyshire Community Healthcare NHS Foundation Trust funding is spent on our staff costs coordinating our Integrated Community Support service at home for patients who have been discharged from NHS inpatient settings.

Children in Need funding is spent on additional staff costs towards coordinating our services for Children and Young People under the age of 17 years and our weekly groups, body image awareness workshops, our steering groups and volunteering opportunities. Each year over 250 children and young people benefit from this project and report an increased knowledge and ability to manage their eating disorder and mental health, report reduced feelings of isolation and felt less stigmatised about their mental health with positive improvements in self-confidence.

The National Lottery Community Fund and Awards For All is spent on additional staff costs towards coordinating our services for adults over the age of 18 years with counselling and psychotherapy sessions to ensure that no adult in financial hardship is prevented from receiving support for their disordered eating or eating disorder. Each year over 350 adults will demonstrate the same benefits as with our Children in Need funding.

Loughborough University EDISS funding is spent on staff costs to deliver peer support for students at Loughborough University presenting with mild to moderate disordered eating and disorders.

Thomas Farr Foundation money is to be spent on self help groups staff costs.

Midlands Partnership money was to be spent on S4C staff groups

Enterprise Development Fund awarded through the Association of Mental Health Providers was spent on staff costs to deliver an engagement and research programme designed to increase the trading services of the charity specifically targeted at people of all ages presenting with disordered eating living in larger bodies and with obesity.

NHS Derby Derbyshire Integrated Commissioning Board funding is spent on our staff costs towards coordinating supporting 180 children and young people aged 5 to 17 years and 69 adults 18 years plus registered with a GP in Derby and Derbyshire.

NHS Nottingham and Nottinghamshire Integrated Commissioning Board funding is spent on our staff costs towards delivering our accredited eating disorder training to professionals.

NHS Hertfordshire Integrated Commissioning Board funding is spent on our staff costs towards coordinating working with children, young people and their families between the ages of 5 to 18 years. These support services support up to 500 children and young people and 100 parents/carers registered with a Hertfordshire and West Essex GP.

# FIRST STEPS ED

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

NHS Leicester, Leicestershire and Rutland Integrated Commissioning Board funding is spent on our staff costs towards delivering our digital eating disorder app service for children and young people 11 to 18 year olds and 5 to 18 year olds who require face to face traditional services.

NHS Coventry and Warwickshire funding is spent on staff costs to deliver our children and young peoples individual and group therapy services and deliver our accredited eating disorders training to professionals.

NHS Oxfordshire Foundation Trust funding is spend on staff costs to delivery our all ages individual and group therapy services for patients stepped down from Baner, Swindon and Wiltshire.

Our Small Grants enabled our charity to extend the number of psychoeducation groups and our printed research informed guide books and self-help guides to reach many more individuals.

#### Designated Funds

	£
Salary notice costs	336,524
Staff redundancy costs	24,290
Office Lease and Rates	14,157
Woburn House Return Costs (Fixtures and Fittings)	12,000
HR and legal cost	8,000
	<u>394,971</u>
	= == =

#### 13. Analysis of net assets

	Tangible fixed assets	Other net assets	Total
<b>Unrestricted funds</b>			
	£	£	£
General Funds	-	51,496	51,496
Designated Funds	-	394,971	394,971
<b>Restricted funds</b>			
Hertfordshire CC Early Help (1)	-	9,325	9,325
NHS Coventry and Warwickshire	-	9,283	9,283
NHS Oxford Foundation Trust	-	3,648	3,648
	<u>-</u>	<u>468,723</u>	<u>468,723</u>
	=	=	== =

#### 15. Related party transactions

The charity had no related party transactions that required disclosure