

**REGISTERED COMPANY NUMBER: 12728834 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1191600**

**STEPS AHEAD LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# **STEPS AHEAD LTD**

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## **STEPS AHEAD LTD**

### **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 JULY 2023**

<b>TRUSTEES</b>	M Getter S Schloss J Steinmetz
<b>REGISTERED OFFICE</b>	61 Olinda Road London N16 6TR
<b>REGISTERED COMPANY NUMBER</b>	12728834 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1191600
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	National Westminster Bank Plc 198 Stoke Newington High Street London N16 7GA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 July 2021.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objectives and aim are to promote and protect the good health and wellbeing of children aged 3 - 16 experiencing learning, behavioural, emotional, late developmental and other difficulties through the provision of:

- a) Facilities, resources and therapies in a supportive environment as an addition to their daily school experience
- b) Grants to enable them to access additional resources beyond what the charity can provide
- c) Training, both formal and informal, to learning support assistants of such children to increase their skills and knowledge, and the quality of their support to such children
- d) Parenting advice and other relevant tools to parents and carers of such children in how to best manage their children's behaviour in their home environment.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit..

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

There was a reduction in income of 18% compared with the previous year, this was coupled with a 25% increase in expenditure which resulted in a deficit for the year which was financed from reserves.

The charity organised a mental health awareness event in the year which was well received.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year stood at a deficit of £19,372 (2022: £4,159 surplus).

**FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 8 July 2020.

**Recruitment and appointment of new trustees**

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

**Risk management**

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 May 2024 and signed on its behalf by:

J Steinmetz - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS AHEAD LTD**

### **Independent examiner's report to the trustees of Steps Ahead Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

29 May 2024

**STEPS AHEAD LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 JULY 2023**

		<b>2023 Unrestricted fund £</b>	<b>2022 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		55,201	67,219
Investment income	2	88	-
<b>Total</b>		<u>55,289</u>	<u>67,219</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Educational project		77,530	61,729
Support		1,290	848
<b>Total</b>		<u>78,820</u>	<u>62,577</u>
<b>NET INCOME/(EXPENDITURE)</b>		(23,531)	4,642
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		4,159	(483)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(19,372)</u></u>	<u><u>4,159</u></u>

The notes form part of these financial statements

**STEPS AHEAD LTD (REGISTERED NUMBER: 12728834)**

**BALANCE SHEET**  
**31 JULY 2023**

		<b>2023</b>	<b>2022</b>
		<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>	<b>Notes</b>		
Debtors	8	4,088	-
Cash at bank		1,400	27,999
		<hr/>	<hr/>
		5,488	27,999
<b>CREDITORS</b>			
Amounts falling due within one year	9	(24,860)	(23,840)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(19,372)	4,159
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(19,372)	4,159
		<hr/>	<hr/>
<b>NET ASSETS</b>		(19,372)	4,159
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds:			
General fund		(19,372)	4,159
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		(19,372)	4,159
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2024 and were signed on its behalf by:

J Steinmetz - Trustee

The notes form part of these financial statements



# STEPS AHEAD LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Going concern

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

### 2. INVESTMENT INCOME

	2023 Unrestricted funds £	2022 Total funds £
Interest receivable	88	-

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Educational project	77,530	-	77,530
Support	-	1,290	1,290
	77,530	1,290	78,820

# STEPS AHEAD LTD

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

### 4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Rent	18,000	18,000
Repairs and maintenance	-	12,000
Lecturers and tutors	59,530	15,600
Books and teaching aids	-	1,654
Welfare	-	14,475
	<u>77,530</u>	<u>61,729</u>

### 5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Support	<u>20</u>	<u>1,270</u>	<u>1,290</u>

Support costs, included in the above, are as follows:

#### Finance

	2023 Support £	2022 Total activities £
Bank charges	<u>20</u>	<u>8</u>

#### Governance costs

	2023 Support £	2022 Total activities £
Independent examiner's fee	480	420
Independent examiner's other fees	540	420
General expenses	250	-
	<u>1,270</u>	<u>840</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

# STEPS AHEAD LTD

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

### 7. AVERAGE STAFF NUMBERS

The average number of staff in the year was NIL ( 2022: NIL)

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	4,088	-

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Loans	5,000	5,000
Accruals and deferred income	19,860	18,840
	24,860	23,840

### 10. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	4,159	(23,531)	(19,372)
<b>TOTAL FUNDS</b>	4,159	(23,531)	(19,372)

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,289	(78,820)	(23,531)
<b>TOTAL FUNDS</b>	55,289	(78,820)	(23,531)

### Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	(483)	4,642	4,159
<b>TOTAL FUNDS</b>	(483)	4,642	4,159

# STEPS AHEAD LTD

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

### 10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,219	(62,577)	4,642
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,219</u>	<u>(62,577)</u>	<u>4,642</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	(483)	(18,889)	(19,372)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(483)</u>	<u>(18,889)</u>	<u>(19,372)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	122,508	(141,397)	(18,889)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>122,508</u>	<u>(141,397)</u>	<u>(18,889)</u>

### 11. RELATED PARTY DISCLOSURES

At the balance sheet date the charity was owed £4,000 by a company in which a Trustee is a Director, the loan bears interest at 6% and was repaid post year-end.