

REGISTERED COMPANY NUMBER: CE002054 (England and Wales)
REGISTERED CHARITY NUMBER: 1157341

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019
FOR
ONE STEP AT A TIME.ME**

L & F Accounting Ltd
18 The Broadway
Stoneleigh
Epsom
Surrey
KT17 2HU

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FOR THE YEAR ENDED 31 MAY 2019**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2019. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

This financial year we have continued to raise money to complete and improve our clubhouse, play area and equipment. Security Gates and fencing have been fitted to the rear of the building, the play area has been extended with a soft play covering and new equipment has been purchased designed to meet the varying ages and needs of the children, including a large portable swimming pool which has proved to be a great benefit to many of the children.

Money was raised by organising and attending local sponsored events and by donations. The charity continues to benefit from the enormous support of the Moto GP both in donations and fundraising. We also continue to benefit from the many local supporters who have raised money on our behalf.

We have used our facilities to their full potential this year, opening for play sessions regularly, which bring the families together to socialise and share their anxieties, uncertainties and make new friends while the children play and develop in a safe environment. It has been rewarding to welcome several new families.

A great many outings and treats were arranged for families this year including days out, socials, Christmas Party, Halloween and Easter events. The Mums have benefited from reflexology treatments, coffee mornings and social get togethers.

As trustees, we now look forward to another year where we can support our families and welcome new ones with these special children and to continue to provide a safe, friendly haven for them to come and be themselves without discrimination while parents and carers can relax and feel part of the community.

FINANCIAL REVIEW

Financial position

During the year the Charity enjoyed a surplus of £1,540.

Reserves policy

As at 31 May 2019 the free reserves of the Charity were £34,821 and the Trustees consider this to be a reasonable level of reserves to ensure that the Charity is able to maintain the facility and support to the children and their families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE002054 (England and Wales)

Registered Charity number

1157341

Registered office

61 St Margaret's Avenue
Sutton
Surrey
SM3 9TU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019**

Trustees

Mrs L Mumford
A C Congram
Mrs J Mumford
A Steltner
DT Mumford

Company Secretary

Independent Examiner

Kevin A. Mallett
L & F Accounting Ltd
18 The Broadway
Stoneleigh
Epsom
Surrey
KT17 2HU

Approved by order of the board of trustees on 24 February 2021 and signed on its behalf by:

Mrs L Mumford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE STEP AT A TIME.ME

Independent examiner's report to the trustees of One Step at a Time.Me ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2019.

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.

Kevin A. Mallett
L & F Accounting Ltd
18 The Broadway
Stoneleigh
Epsom
Surrey
KT17 2HU

24 February 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2019

		2019	2018
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,677	4,507
Other trading activities	2	15,550	10,827
Total		20,227	15,334
 EXPENDITURE ON			
Raising funds		8,509	11,218
Charitable activities			
Children's activities		10,178	10,992
Total		18,687	22,210
 NET INCOME/(EXPENDITURE)		1,540	(6,876)
 RECONCILIATION OF FUNDS			
Total funds brought forward		33,281	40,157
 TOTAL FUNDS CARRIED FORWARD		34,821	33,281

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2019

		2019 Unrestricted fund £	2018 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	30,607	31,222
CURRENT ASSETS			
Debtors	7	2,638	2,638
Cash at bank		3,273	568
		5,911	3,206
CREDITORS			
Amounts falling due within one year	8	(1,697)	(1,147)
NET CURRENT ASSETS		4,214	2,059
TOTAL ASSETS LESS CURRENT LIABILITIES		34,821	33,281
NET ASSETS		34,821	33,281
FUNDS	9		
Unrestricted funds		34,821	33,281
TOTAL FUNDS		34,821	33,281

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 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.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MAY 2019

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 24 February 2021 and were signed on its behalf by:

L Mumford - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

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 2015)', 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	<u>15,550</u>	<u>10,827</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	615	615
	<u>615</u>	<u>615</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2019 nor for the year ended 31 May 2018.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,507
Other trading activities	10,827
Total	<u>15,334</u>
EXPENDITURE ON	
Raising funds	11,218
Charitable activities	
Children's activities	10,992
Total	<u>22,210</u>
NET INCOME/(EXPENDITURE)	<u>(6,876)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	40,157
TOTAL FUNDS CARRIED FORWARD	<u>33,281</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 June 2018 and 31 May 2019	<u>26,298</u>	<u>6,154</u>	<u>32,452</u>
DEPRECIATION			
At 1 June 2018	-	1,230	1,230
Charge for year	-	615	615
At 31 May 2019	<u>-</u>	<u>1,845</u>	<u>1,845</u>
NET BOOK VALUE			
At 31 May 2019	<u>26,298</u>	<u>4,309</u>	<u>30,607</u>
At 31 May 2018	<u>26,298</u>	<u>4,924</u>	<u>31,222</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	<u>2,638</u>	<u>2,638</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	977	427
Accrued expenses	720	720
	<u>1,697</u>	<u>1,147</u>

9. MOVEMENT IN FUNDS

	At 1.6.18 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	<u>33,281</u>	<u>1,540</u>	<u>34,821</u>
TOTAL FUNDS	<u>33,281</u>	<u>1,540</u>	<u>34,821</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,227	(18,687)	1,540
TOTAL FUNDS	<u>20,227</u>	<u>(18,687)</u>	<u>1,540</u>

Comparatives for movement in funds

	At 1.6.17 £	Net movement in funds £	At 31.5.18 £
Unrestricted funds			
General fund	40,157	(6,876)	33,281
TOTAL FUNDS	<u>40,157</u>	<u>(6,876)</u>	<u>33,281</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,334	(22,210)	(6,876)
TOTAL FUNDS	<u>15,334</u>	<u>(22,210)</u>	<u>(6,876)</u>

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

	At 1.6.17 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	40,157	(5,336)	34,821
TOTAL FUNDS	<u>40,157</u>	<u>(5,336)</u>	<u>34,821</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	35,561	(40,897)	(5,336)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,561</u>	<u>(40,897)</u>	<u>(5,336)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2019.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,677	4,507
Other trading activities		
Fundraising events	15,550	10,827
Total incoming resources	20,227	15,334
EXPENDITURE		
Raising donations and legacies		
Fundraising activities	8,509	11,218
Charitable activities		
Postage and stationery	640	414
Advertising	304	259
Sundries	200	68
Children's treats	2,721	2,910
Equipment	576	800
Insurance	240	260
Garden materials	193	1,196
Rent	660	585
Repairs and renewals	1,376	1,817
Clothing	577	847
Plant and machinery	615	615
	8,102	9,771
Support costs		
Management		
Telephone	1,046	570
Motor expenses	657	282
	1,703	852
Finance		
Bank charges	13	9
Governance costs		
Accountancy and legal fees	360	360
Total resources expended	18,687	22,210
Net income/(expenditure)	1,540	(6,876)

This page does not form part of the statutory financial statements