

REGISTERED COMPANY NUMBER: 07564050 (England and Wales)
REGISTERED CHARITY NUMBER: 1148686

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
STEP AND LEARN

McCabe Ford Williams
Chartered Accountants
Building 1063
Cornforth Drive
Kent Science Park
Sittingbourne
Kent
ME9 8PX

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FOR THE YEAR ENDED 31 MARCH 2023

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STEP AND LEARN

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	Mr R D Black (resigned 23.6.22) Mrs A G Decker (resigned 23.6.22) Mr P L Barden Mrs K Parsler (appointed 12.9.22) Mrs C Streatfield (appointed 12.9.22) Mrs R Hopson (appointed 12.9.22) (resigned 18.9.23)
REGISTERED OFFICE	Building 1063 Cornforth Drive Kent Science Park Sittingbourne Kent ME9 8PX
REGISTERED COMPANY NUMBER	07564050 (England and Wales)
REGISTERED CHARITY NUMBER	1148686
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants Building 1063 Cornforth Drive Kent Science Park Sittingbourne Kent ME9 8PX

STEP AND LEARN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 March 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's purposes as set out in the objects contained in the company's memorandum of association are to:

Promote the care, welfare, interest, treatment, education, employment and advancement within the Medway Towns and districts of cerebral palsy persons (which expression in these presents shall mean and include persons suffering from any form of cerebral palsy) and associated Motor Disorders.

The charity's aims are:

To create a centre of excellence and promote an environment where physically disabled children can develop their full potential, receive training and education and continually challenge disability.

We aim to involve the parents and carers of the children who attend our sessions in their learning, so that steps can be further worked on at home and to also promote a sense of community amongst the families we help. We pride ourselves on being inclusive and firmly believe that in keeping our sessions free of charge, we are accessible to every child who may benefit from our work.

We provide Conductive Education for pre-school children to the age of five from Tuesday to Fridays. During the school half terms, we offer an intensive block of Conductive Education to children aged between five and twelve. Lastly, On Saturdays, we offer group personal training sessions to children aged between twelve and eighteen.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at the outcomes of our achievements within the past twelve months. The review allows us to monitor the success of our main activities along with identifying the benefits that have helped the disabled children that we set out to help. The review allows us to remain focused on our aims, objectives and activities for the future.

Such reviews has led us to change how we operate, the trustees and staff wanted to maintain and improve the level of service to our existing children whilst welcoming children on our waiting list.

The focus of our work

We believe passionately in the principles of Conductive Education and continuously work towards establishing our centre as one of excellence. Our lead conductor, along with her assistant, track the progress of each child attending our sessions in order to plan and modify exercises and ensure that "next steps" are always being developed. There are approximately 50 children attending sessions now, from throughout Kent. We are well known within our local area and often families come to us through recommendations.

Public benefit

Our main activities and who we provide them for are set out above. The trustees confirm that they have complied with the duty in Section 145 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

STEP AND LEARN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Volunteers

The Board of Trustees is made up entirely of volunteers, and as above we welcome parents / carers to attend sessions with their children. We recognise the value in using volunteers, and when doing so, have steps in place to ensure understanding of our policies and agreement to a full DBS check.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, we have looked at our growth rates, along with the way our services are provided to parents and their disabled children. With our charity being the only one in Kent, we feel that we should continue to offer parents the opportunity of "Giving every disabled child the best start in their young lives".

Fundraising activities

Due to the 'cost of living crisis' we have found applying for grants has been highly competitive. Whilst we have received small grants throughout the year, we hope to be more successful in the upcoming year.

The trustees have been very thankful to many of our supporters who have undertaken challenges and holding events to raise money for us.

We have a 'sponsor a child' scheme whereby we offer local businesses and masonic groups to sponsor a child for a year and, in return, they will receive a pack about the child, some background of the child and how S&L have helped them / goals for the future.

FINANCIAL REVIEW

Reserves policy

While we continue to keep our overheads as low as possible, we are fully aware of our growth in numbers. In the long term, we will have to review the overall operation on staff and site policies, to also ensure we have the financial facilities in place to meet our commitments.

GOING CONCERN

The trustees feel that we have four months' worth of running costs in reserve so are mindful that we need to keep filling out grant applications and holding fundraising events to enhance our reserves. We can't rely on supporters taking on individual challenges.

Our staff have threatened to quit due to their unhappiness at our current premises which revolves around packing away every night due to shared occupancy. The trustees continue to look for a more suitable premises whilst being aware of our budget.

Although it is not certain that these efforts will be successful, the trustees have determined that the actions taken are sufficient to mitigate the uncertainties and have therefore prepared the financial statements on a going concern basis.

FUTURE PLANS

The charity no longer use Twydall School to hold our sessions. We currently use a scout hut in Cliffe and a Dance Hall in Gillingham for our sessions, neither premises are ideal as they are not our own. Therefore, we continue to monitor the property market for a more permanent and suitable base for Step and Learn.

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.

STEP AND LEARN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The charity is registered as a Charitable Company limited by guarantee and was set up by a Memorandum of Association on 15 March 2011.

The charity is constituted under a Memorandum of Association dated 15 March 2011 and is a registered charity, number 1148686.

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The charity is engaged principally in the provision of conductive education for disabled pre-school children and for disabled children up to the age of eighteen.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee.

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. New trustees can be co-opted throughout the year, co-opted trustees must stand for election at the next Annual General Meeting.

Organisational structure

The charity is organised so that trustees meet on a regular basis to manage its affairs. Staff report directly to the Chair of trustees.

Induction and training of new trustees

Depending on any previous experience of the new trustee as a charity trustee, of their knowledge of the charity's operation, they will be assisted by existing trustees to understand their responsibilities and the charity's operation. Additionally, the new trustees are invited and encouraged to attend trustee meetings and see the context of the operation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed any potential major risks to which the charity could be exposed to, especially the operation and finances of the charity, and Trustees are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

In particular, due to the nature of our work with children and vulnerable adults, all trustees, volunteers and staff members are required to have a DBS check to ensure we are all in safe hands.

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 21 December 2023 and signed on its behalf by:

Mr P L Barden - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STEP AND LEARN

Independent examiner's report to the trustees of Step and Learn ('the Company')

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

Ashley Phillips FCCA

McCabe Ford Williams
Chartered Accountants
Building 1063
Cornforth Drive
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Sittingbourne
Kent
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21 December 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>57,258</u>	<u>3,321</u>	<u>60,579</u>	<u>58,586</u>
EXPENDITURE ON					
Charitable activities					
General activities		<u>41,521</u>	<u>4,542</u>	<u>46,063</u>	<u>72,601</u>
NET INCOME/(EXPENDITURE)		15,737	(1,221)	14,516	(14,015)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,276	3,245	4,521	18,536
TOTAL FUNDS CARRIED FORWARD		<u><u>17,013</u></u>	<u><u>2,024</u></u>	<u><u>19,037</u></u>	<u><u>4,521</u></u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	1,187	1,380	2,567	3,456
CURRENT ASSETS					
Cash at bank and in hand		17,146	644	17,790	4,390
CREDITORS					
Amounts falling due within one year	7	(1,320)	-	(1,320)	(3,325)
NET CURRENT ASSETS		<u>15,826</u>	<u>644</u>	<u>16,470</u>	<u>1,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		17,013	2,024	19,037	4,521
NET ASSETS		<u>17,013</u>	<u>2,024</u>	<u>19,037</u>	<u>4,521</u>
FUNDS	8				
Unrestricted funds				17,013	1,276
Restricted funds				<u>2,024</u>	<u>3,245</u>
TOTAL FUNDS				<u>19,037</u>	<u>4,521</u>

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

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

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

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 21 December 2023 and were signed on its behalf by:

Mr P L Barden - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed, to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

Inventories are also assessed for impairment at each reporting date. Each item of inventory is compared to the last sold date and an impairment loss recognised on a percentage basis in profit and loss.

Significant Judgements and Estimates

In the application of the company's accounting policies, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. 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 to which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are the depreciation charges that are calculated with reference to the useful economic life of fixed assets.

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.

Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

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

1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees feel that we have four months' worth of running costs in reserve so are mindful that we need to keep filling out grant applications and holding fundraising events to enhance our reserves. We can't rely on supporters taking on individual challenges.

Our staff have threatened to quit due to their unhappiness at our current premises which revolves around packing away every night due to shared occupancy. The trustees continue to look for a more suitable premises whilst being aware of our budget.

Although it is not certain that these efforts will be successful, the trustees have determined that the actions taken are sufficient to mitigate the uncertainties and have therefore prepared the financial statements on a going concern basis.

Financial instruments

a) Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

b) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

c) Impairment of financial assets

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

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

1. ACCOUNTING POLICIES - continued

Financial instruments

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

d) Trade and other creditors

Debt instruments like loans and other accounts payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable within one year, typically trade payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	891	1,018
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

4. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	37,273	43,011
Social security costs	2,676	3,429
Other pension costs	697	775
	<u>40,646</u>	<u>47,215</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
	2	2
Average number of employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>54,473</u>	<u>4,113</u>	<u>58,586</u>
EXPENDITURE ON			
Charitable activities			
General activities	<u>67,386</u>	<u>5,215</u>	<u>72,601</u>
NET INCOME/(EXPENDITURE)	(12,913)	(1,102)	(14,015)
RECONCILIATION OF FUNDS			
Total funds brought forward	14,189	4,347	18,536
TOTAL FUNDS CARRIED FORWARD	<u>1,276</u>	<u>3,245</u>	<u>4,521</u>

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

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>7,077</u>	<u>4,048</u>	<u>11,125</u>
DEPRECIATION			
At 1 April 2022	4,481	3,186	7,667
Charge for year	<u>643</u>	<u>248</u>	<u>891</u>
At 31 March 2023	<u>5,124</u>	<u>3,434</u>	<u>8,558</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,953</u>	<u>614</u>	<u>2,567</u>
At 31 March 2022	<u>2,596</u>	<u>862</u>	<u>3,458</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Social security and other taxes	-	2,125
Accrued expenses	<u>1,320</u>	<u>1,200</u>
	<u>1,320</u>	<u>3,325</u>

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,276	15,737	17,013
Restricted funds			
Boshier Hinton	-	644	644
Children in Need	<u>3,245</u>	<u>(1,865)</u>	<u>1,380</u>
	<u>3,245</u>	<u>(1,221)</u>	<u>2,024</u>
TOTAL FUNDS	<u>4,521</u>	<u>14,516</u>	<u>19,037</u>

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

8. 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	57,258	(41,521)	15,737
Restricted funds			
Boshier Hinton	644	-	644
Children in Need	-	(1,865)	(1,865)
Employment Allowance	2,677	(2,677)	-
	<u>3,321</u>	<u>(4,542)</u>	<u>(1,221)</u>
TOTAL FUNDS	<u>60,579</u>	<u>(46,063)</u>	<u>14,516</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	14,189	(12,913)	1,276
Restricted funds			
Children in Need	4,347	(1,102)	3,245
	<u>18,536</u>	<u>(14,015)</u>	<u>4,521</u>
TOTAL FUNDS	<u>18,536</u>	<u>(14,015)</u>	<u>4,521</u>

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

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,473	(67,386)	(12,913)
Restricted funds			
Children in Need	-	(1,102)	(1,102)
Employment Allowance	3,429	(3,429)	-
HMRC Job Retention Scheme	684	(684)	-
	<u>4,113</u>	<u>(5,215)</u>	<u>(1,102)</u>
TOTAL FUNDS	<u>58,586</u>	<u>(72,601)</u>	<u>(14,015)</u>

Unrestricted funds

Unrestricted funds can be used for any purpose at the discretion of the charitable company.

Boshier Hinton

Grant received to allow for the hosting of parent/carer coffee and information sessions alongside our main conductive education sessions. These sessions will be scheduled when an appropriate premises is established for Step and Learn and will be hugely beneficial in bringing families together to share experiences and ideas.

Children in Need

Remainder of the grant received to fund the Saturday Club, used for sessions held between April 22 and July 22.

Employment Allowance

HMRC's employment allowance is a grant available to reduce the cost of National Insurance in each tax year.

Coronavirus Job Retention Scheme Grant

HMRC Job Retention Scheme Grant to support businesses through the COVID-19 pandemic by covering a portion of employees' wages who were furloughed due to the coronavirus pandemic.

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

9. RELATED PARTY DISCLOSURES

An amount of £Nil (2022: £18,200) in service costs were paid to Rod Black (Trustee - resigned 23 June 2022) in relation to work carried out on grant applications and other various activities to raise donations and income.

Rod Black (Trustee of Step and Learn - resigned 23 June 2022) and Angela Decker (Trustee of Step and Learn - resigned 23 June 2022) were both Directors of Expressaid Limited. It is noted that Angela Decker resigned as a Director of Expressaid Limited on 27 September 2022. An amount of £7,000 (2022: £31,040) in donations were made by Expressaid Limited to Step and Learn.

There were no other related party transactions.

STEP AND LEARN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,304	44,473
Grants	9,275	13,429
Coronavirus Job Retention Sche	-	684
	<hr/>	<hr/>
	60,579	58,586
	<hr/>	<hr/>
Total incoming resources	60,579	58,586
 EXPENDITURE		
Charitable activities		
Rent and rates	500	1,200
Insurance	553	537
Telephone	219	404
Postage and stationery	701	841
Sundries	27	304
Training	157	-
Services	-	18,200
Computer expenses	-	1,157
Website expenses	434	-
Fixtures and fittings	643	778
Computer equipment	248	240
	<hr/>	<hr/>
	3,482	23,661
 Support costs		
Governance costs		
Wages	37,273	43,011
Social security	2,676	3,429
Pensions	697	775
Accountancy fees	1,935	1,725
	<hr/>	<hr/>
	42,581	48,940
	<hr/>	<hr/>
Total resources expended	46,063	72,601
	<hr/>	<hr/>
Net income/(expenditure)	14,516	(14,015)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements