

FIRST STEP NORTH EAST

UNAUDITED FINANCIAL STATEMENTS

For the year ended
31 March 2021

FIRST STEP NORTH EAST
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Trustees: Parvin Ahmed - Chairman
Narinder Singh - Treasurer
Samitra Kaur
Tarannum Toor

Registered Office: 435 Westgate Road
Newcastle upon Tyne
NE4 8RN

Accountants: Counting North
Salvus House
Aykley Heads
Durham
DH1 5TS

Bankers: Unity Bank Plc
9 Brindley Place
Birmingham
B1 2HB

FIRST STEP NORTH EAST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the financial statements of the charity the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the requirements of the Charities Act 2011, the constitution adopted on 18 June 1991 and the Charities SORP (FRS102).

Legal Status

The Charity is unincorporated and is registered with the Charities Commission under charity number 1003569.

Method of appointment of Trustees

The appointment of trustees is as set out in our constitution. Policies and procedures adopted for the recruitment of trustees is also detailed in the Charities Governing document. Induction is undertaken by the existing members and the Project co-ordinator and training is undertaken as identified.

Objectives

The charity is constituted to address the issues of social, economic and political inclusion and social cohesion in a multi-racial context. First Step seeks to ensure that all migrant women living in Newcastle's West End have accessible opportunities to transform their lives and achieve their goals, and seeks to share its model more widely in Newcastle and across the North East.

Mission statement

First Step engages, nurtures and supports migrant women of all nationalities in Newcastle's West End, enabling the achievement of personal development objectives.

Vision statement

First Step seeks to ensure that all migrant women living in Newcastle's West End have accessible opportunities to transform their lives and achieve their goals, and seeks to share its model more widely in Newcastle and across the North East.

As for many others this year has been very torrid extreme firefighting meeting many additional demands – old and new. To some extent this was mitigated by already being a close community group. We moved quickly to online using social media/zoom. As the initial lockdown eased, we moved to blended learning socially distanced in safe spaces especially for those women who were digitally excluded. We managed to remain in close weekly contact via zoom with 78 women (21 new), trained 8 new volunteers making 20 in total, connected to 200+ on social media. In addition, we ran two creative projects 'Women in Lockdown' written witness and 'Inside Out' pictorial witness used to publish two 16 page translated News Mags. delivered to 400 local homes in our efforts to reach the most isolated women. We are very grateful that funding providers moved very quickly to enable access to both capital and revenue funding designed to keep the voluntary sector afloat and improve resilience it worked very well for us! In addition, we would like to acknowledge the fabulous contribution made by our volunteers, locally, nationally, and internationally, ex First Steppers who zoomed in from across the world to offer their support. We were often moved to tears by their love and friendship.

Many of the women who use First Step have multiple and complex needs which existed pre pandemic but have been exacerbated and brought into sharp focus, particularly emotional wellbeing, and mental health and which is now presenting as a shadow pandemic - Northern Health Science Alliance Impact of Pandemic on the Region Sept. 2021 – 'the North had the largest drop in mental health wellbeing and the greatest rise in anti-depressant prescriptions.' This will be our focus going forward.

In their own words:

- 'It's a different world, dealing with all the emotions. Sometimes I feel I'm a stranger and sometimes I need someone I know beside me.' Z

FIRST STEP NORTH EAST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

- 'Being isolated makes me mentally poorer' V
- 'It doesn't make me feel lonely in my home, it keeps me in touch with people I can trust' H (referring to First Step online activities during the past 15 months)

Financial review

In the current period the net outgoing resources have increased from net outgoing resources of £22,328 in 2020 to net incoming resources of £13,833 in 2021. Overall net assets have increased from £313,817 in 2020 to £327,660 in 2021.

The aim of the charity is to at least be at break-even point at end of year. We aim to do this by constantly reviewing our outgoings. Where costs can potentially be saved which will further improve the financial position of the charity we will aim to do so whilst balancing the needs of our core services.

Unrestricted Reserves Policy

There are no easy answers to the issue of sustainability in the current economic climate. The strengths of First Step and the aspirations that the organisation needs to protect, require financial support for effective delivery to be maintained. We will continue to be predominantly dependent on grant or project income achieved through funding applications and philanthropy. The Management Committee recognises the risk that not being able to attract sufficient funding poses and have established an unrestricted account that will be used to maintain a reserve of £25,000 to be utilised to cover unforeseen expenditure.

We would like to thank everyone who has contributed to First Step's success this year and look forward to their continuing support in the future.

Statement of Trustee's Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity or that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees

Tarannum Toor

Tarannum Toor (Mar 13, 2022 10:29 GMT)

Signed: Tarannum Toor

Date: 11 March 2022

FIRST STEP NORTH EAST

**STATEMENT OF FINANCIAL ACTIVITIES AND STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted	Restricted	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Charitable activities	2	81,706	15,468	97,174	54,433
Investment income	3	-	-	-	-
Other	4	3,800	-	3,800	3,800
		-----	-----	-----	-----
Total incoming resources		85,506	15,468	100,974	58,233
		-----	-----	-----	-----
Resources expended					
Charitable activities	5	66,787	20,354	87,141	80,561
		-----	-----	-----	-----
Total resources expended	5	66,787	20,354	87,141	80,561
		-----	-----	-----	-----
Net incoming / (outgoing) resources for the year before transfers		18,719	(4,886)	13,833	(22,328)
Transfers between funds	12	-	-	-	-
		-----	-----	-----	-----
		18,719	(4,886)	13,833	(22,328)
Total funds brought forward		68,260	245,567	313,827	336,155
		-----	-----	-----	-----
Total funds carried forward	12	86,979	240,681	327,660	313,827
		=====	=====	=====	=====

FIRST STEP NORTH EAST
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021	2020
		£	£
Fixed Assets			
	8		
Tangible assets		319,424	325,498
		<hr/>	<hr/>
Current Assets			
Debtors	9	-	8,445
Cash at bank and in hand		36,727	13,055
		<hr/>	<hr/>
		36,727	21,500
Current Liabilities			
Creditors: Amounts falling due within one year	10	(6,008)	(6,888)
		<hr/>	<hr/>
Net Current Assets		30,719	14,612
		<hr/>	<hr/>
Total Assets Less Current Liabilities		350,143	340,110
Creditors: Amounts falling due in more than one year	11	(22,483)	(26,283)
		<hr/>	<hr/>
Net Assets		327,660	313,827
		=====	=====
Funds			
Restricted income funds	12	240,681	245,567
Unrestricted funds	12	86,979	68,260
		<hr/>	<hr/>
Total Funds		327,660	313,827
		=====	=====

These financial statements were approved by the Board of Trustees on 11 March 2022 and were signed on its behalf by:

Tarannum Toor..... Tarannum Toor

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

General Information

The charity is an unincorporated organisation registered under Charity Number 1003569. The address of the charity is 435 Westgate Road, Newcastle Upon Tyne, NE4 8RN.

Statement of Compliance

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the United Kingdom and Ireland (FRS102) and the Charities Act 2011. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Going Concern

The financial viability of the charity is dependent upon the ability to secure the forecast levels of incoming resources.

The trustees have considered the impact of Covid-19 and other financial risks affecting the charity for the period of one year after the signing of these financial statements, and, based on known levels of funding and reasonable assumptions of future funding are confident that there is sufficient funding to more than cover salaries and general running costs.

On this basis, the charity's trustees believe it is appropriate for the charity's financial statements to be prepared on the going concern basis.

Incoming Resources

All incoming resources are included within the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Fixed Assets

Tangible fixed assets are stated at cost less depreciation. No assets are capitalised unless over £250. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold land and buildings – 2% per annum straight line
Equipment – 15% per annum reducing balance and 33% straight line

Loan

The loan from the Council of the City of Newcastle upon Tyne is for a period of 25 years after which time it will be written off subject to abiding by certain covenants and restrictions. The policy is to write off the loan over this period on a straight-line basis.

FIRST STEP NORTH EAST

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2021**

2 Charitable activities	Unrestricted	Restricted	Total 2021 £	Total 2020 £
Tudor Trust	-	-	-	30,000
Rosa Fund	6,112	-	6,112	-
Syrian Women's Group	-	-	-	1,543
ESF	-	6,416	6,416	9,400
Tynexe	-	-	-	4,070
Police & Crime Commissioner Fund	4,010	-	4,010	-
Community Resilience Fund	32,200	-	32,200	-
Awards For All	-	9,052	9,052	7,300
Smallwood Trust	20,235	-	20,235	-
HMRC Job retention scheme	5,156	-	5,156	-
Covid-19 Community-Led Organisations Recovery Scheme	10,000	-	10,000	-
Sundry income	3,993	-	3,993	2,120
	-----	-----	-----	-----
	81,706	15,468	97,174	54,433
	=====	=====	=====	=====
 3 Investment income	 Unrestricted	 Restricted	 2021 £	 2020 £
Bank interest receivable	-	-	-	-
	=====	=====	=====	=====
 4 Other	 Unrestricted	 Restricted	 2021 £	 2020 £
Release of council loan	3,800	-	3,800	3,800
	=====	=====	=====	=====

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Wages and salaries	25,393	2,921	28,314	25,846
Depreciation	244	10,345	10,589	10,154
Loss on disposal of fixed assets	-	-	-	-
Telephone	1,380	986	2,366	2,537
Travel & volunteer costs	3,692	218	3,910	1,966
Crèche	82	229	311	6,685
Tutor costs	14,891	1,917	16,808	20,862
Training costs	2,346	272	2,618	-
General running costs	4,132	3,132	7,264	9,974
Repairs	-	-	-	-
Sundry expenses	2,305	84	2,389	583
Administrative costs	8,013	-	8,013	-
Publicity costs	3,205	250	3,455	-
Independent examiner's fee	1,104	-	1,104	1,104
Other accountancy fees	-	-	-	850
	66,787	20,354	87,141	80,561
	=====	=====	=====	=====

6 Staff costs

The aggregate payroll costs were:

	2021 £	2020 £
Wages and Salaries	11,100	10,232
Subcontractors	16,545	14,922
Social security costs	669	692
Pension costs	-	-
	28,314	25,846
	=====	=====

Tarannum Toor received £nil (2020 £nil) from the charity for sessional work. Shirin Hussain received £11,100 (2020 £10,232) from the charity as remuneration. No other trustee of the charity received any remuneration or expenses from the charity.

Particulars of employees:

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

	Total 2021 £	Total 2020 £
Number of administrative staff	2	2
	=====	=====

No member of staff was paid £60,000 or more during the year.

FIRST STEP NORTH EAST

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2021**

7 Fees for examination of the financial statements

	Total 2021 £	Total 2020 £
Independent examiner's fees	1,104 =====	1,104 =====

8 Tangible Fixed Assets

	Leasehold Land and Buildings £	Equipment £	Total £
Cost			
At 1 April 2020	483,104	89,141	572,245
Additions	-	4,515	4,515
Disposals	-	(3,144)	(3,144)
	-----	-----	-----
At 31 March 2021	483,104	90,512	573,616
	=====	=====	=====
Depreciation			
At 1 April 2020	160,389	86,358	246,747
Charge for the year	9,662	927	10,589
Eliminated on disposal	-	(3,144)	(3,144)
	-----	-----	-----
At 31 March 2021	170,051	84,141	254,192
	=====	=====	=====
Net Book Value			
At 31 March 2021	313,053	6,371	319,424
	=====	=====	=====
At 31 March 2020	322,715	2,783	325,498
	=====	=====	=====

All assets are used for direct charitable purposes.

FIRST STEP NORTH EAST

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2021**

9 Debtors	2021	2020
	£	£
Prepayments and accrued income	-	8,445
	=====	=====
10 Creditors: Amounts falling due within one year	2021	2020
	£	£
Accruals	2,208	3,088
Loans	3,800	3,800
	6,008	6,888
	=====	=====
11 Creditors: Amounts falling due in more than one year	2021	2020
	£	£
Loan	26,283	30,083
Less included in current liabilities	(3,800)	(3,800)
	22,483	26,283
	=====	=====
Loan	2021	2020
	£	£
Loan brought forward	30,083	33,883
Credit to income and expenditure account	(3,800)	(3,800)
	26,283	30,083
	=====	=====

The loan is secured on the property at 435 Westgate Road, Newcastle upon Tyne.

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12 Statement of Funds

	Balance at 1 April 2020 £	Incoming £	Outgoing £	Transfers £	Balance at 31 March 2021 £
Restricted Funds					
Building Fund	235,390	-	(10,055)	-	225,335
Tudor Trust	10,177	-	(4,445)	-	5,732
ESF	-	6,416	-	-	6,416
Awards For All	-	9,052	(5,854)	-	3,198
Unrestricted – Designated Funds					
Rosa Fund	-	6,112	(5,664)	-	448
Police & Crime Commissioner Fund	-	4,010	(4,016)	6	-
Community Resilience Fund	-	32,200	(27,467)	-	4,733
Smallwood Trust	-	20,235	(15,775)	-	4,460
HMRC Job Retention Scheme	-	5,156	(5,156)	-	-
Covid-19 Community- Led Organisations Recovery Scheme	-	10,000	(6,112)	-	3,888
Unrestricted – General Fund	68,260	7,793	(2,597)	(6)	73,450
	<u>313,827</u>	<u>100,974</u>	<u>(87,141)</u>	<u>-</u>	<u>327,660</u>
	=====	=====	=====	=====	=====

The Tudor Trust provided funding to support salary and general running costs.

European Social Fund provided funding for pre-employment activities and training.

Awards for All provided funding for Human Rights courses, development of materials and online delivery.

Police & Crime Commissioner Safety Fund provided funding to provide a quick response to Covid 19 particularly to the most deprived communities in the West End of Newcastle.

Rosa Fund - funding to support resilience activities for black and minoritised women.

Community Resilience Fund - National Lottery Corona Virus Community Support Fund (CCSF) provided funding to support our activities and resilience during lockdown and immediately afterwards.

The Smallwood Trust – provided funding to support our activities and resilience during lockdown and immediately afterwards.

HMRC Job Retention Scheme - Furlough Scheme funding to protect jobs.

Covid-19 Community-Led Organisations Recovery Scheme (CCLORS) - awarded to community led organisations affected by the Covid crisis to enable continuation of activities.

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2021

13 Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Other net assets £	Total £
Restricted	319,291	(78,610)	240,681
Unrestricted	133	86,846	86,979
	<u>319,424</u>	<u>8,236</u>	<u>327,660</u>
	=====	=====	=====

FIRST STEP NORTH EAST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FIRST STEP NORTH EAST

I report on the financial statements of the charity for the year ended 31 March 2021 which are set out on pages 4 to 13.

Responsibilities and basis of report

As the charity's trustees, 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no 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.



GERALD HENDERSON FCCA ACA
COUNTING NORTH

Salvus House
Aykley Heads
Durham
DH1 5TS

Date: 11 March 2022



The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 14.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES AND STATEMENT OF
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2018**

	2021	2020
	£	£
I Income		
The Tudor Trust	-	30,000
ESF	-	9,400
Tynexe	-	4,070
Rosa Fund	6,112	-
Awards For All	-	7,300
Police & Crime Commissioner Fund	4,010	-
Community Resilience Fund	32,200	-
Smallwood Trust	20,235	-
HMRC Job Retention Scheme	5,156	-
Covid-19 Community-Led Organisations Recovery Scheme	10,000	-
Awards For All	9,052	-
Syrian Women's Group	-	1,543
ESF	6,416	-
Unrestricted	7,793	5,920
	100,974	58,233
Charitable expenditure		
Wages and salaries	28,314	25,846
Depreciation	10,589	10,154
Telephone	2,366	2,537
Travel and volunteer costs	3,910	1,966
Crèche	311	6,685
Tutor costs	16,808	20,862
Training costs	2,618	-
General running costs	7,264	9,974
Repairs	-	-
Sundry expenses	2,389	583
Administrative costs	8,013	-
Publicity costs	3,455	-
	86,037	78,607
Governance costs		
Accountancy costs	1,104	1,954
	87,141	80,561
Total expenditure		
	87,141	80,561
Net incoming/(outgoing) resources for the year	13,833	(22,328)









First Step Accounts

Final Audit Report

2022-03-13

Created:	2022-03-11
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA4yBoBbSH8wBNKG_NY4eW6gqmXajxIAFg

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