

FIRST STEP NORTH EAST

UNAUDITED FINANCIAL STATEMENTS

**For the year ended
31 March 2022**

FIRST STEP NORTH EAST
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

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 2022

The trustees have pleasure in presenting their report and the financial statements of the charity the year ended 31 March 2022.

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.

2021/22 Has been given over to healing and reflection. We returned to a cautious mixture of in person and zoom activities for those women who wanted to remain at home in May 2022. Consultations with all beneficiaries, volunteers, sessionals and staff identified the following needs focus going forward:

- activities that will heal, restore, promote, and sustain emotional wellbeing and mental health, Mental Health has become a key issue. Covid-19 has revealed the inadequacies of our services as badly designed for marginalised groups. We want to change the nature and delivery of these services, developing a community response which focuses on the issue rather than the solution. Many incidences are hidden, have not been seen or witnessed and we fear the future for our most isolated, marginalised women. The need for a locally based, trusted community hub focussed activities to address these issues is paramount to the recovery of individual/community resilience
- activities to address deep rooted inequities brought into sharp focus by the pandemic, cost of living crisis, climate change threats – social, economic, political and discriminatory
- development of a platform that encourages and allows women's voices to be heard **"This is a safe environment. I can express how I feel and talk about what I am happy with and what I feel needs changing."** S.

We are well placed to deliver and sustain our services and meet the needs identified and have made a good start. None of this would be possible without the support and commitment of the First Step community. Their resilience in the face of sometimes devastating and life changing trauma has been inspirational.

FIRST STEP NORTH EAST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

In the current period the net incoming resources have decreased from £13,833 in 2021 to outgoing resources (£7,794) in 2022. Overall net assets have decreased from £327,660 to £319,866.

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 (Mar 3, 2023 10:19 GMT)

Signed: Tarannum Toor

Date: 3 March 2023

FIRST STEP NORTH EAST


**STATEMENT OF FINANCIAL ACTIVITIES AND STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted	Restricted	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Charitable activities	2	24,686	27,547	52,233	97,174
Investment income	3	-	-	-	-
Other	4	3,800	-	3,800	3,800
		-----	-----	-----	-----
Total incoming resources		28,486	27,547	56,033	100,974
		-----	-----	-----	-----
Resources expended					
Charitable activities	5	20,756	43,071	63,827	87,141
		-----	-----	-----	-----
Total resources expended	5	20,756	43,071	63,827	87,141
		-----	-----	-----	-----
Net incoming / (outgoing) resources for the year before transfers		7,730	(15,524)	(7,794)	13,833
Transfers between funds	12	-	-	-	-
		-----	-----	-----	-----
		7,730	(15,524)	(7,794)	13,833
Total funds brought forward		86,979	240,681	327,660	313,827
		-----	-----	-----	-----
Total funds carried forward	12	94,709	225,157	319,866	327,660
		=====	=====	=====	=====

FIRST STEP NORTH EAST
BALANCE SHEET AS AT 31 MARCH 2022

	Note	2021	2021
		£	£
Fixed Assets			
	8		
Tangible assets		314,874	319,424
		<hr/>	<hr/>
Current Assets			
Debtors	9	-	-
Cash at bank and in hand		30,535	36,727
		<hr/>	<hr/>
		30,535	36,727
Current Liabilities			
Creditors: Amounts falling due within one year	10	(6,860)	(6,008)
		<hr/>	<hr/>
Net Current Assets		23,675	30,719
		<hr/>	<hr/>
Total Assets Less Current Liabilities		338,549	350,143
Creditors: Amounts falling due in more than one year	11	(18,683)	(22,483)
		<hr/>	<hr/>
Net Assets		319,866	327,660
		=====	=====
Funds			
Restricted income funds	12	225,157	240,681
Unrestricted funds	12	94,709	86,979
		<hr/>	<hr/>
Total Funds		319,866	327,660
		=====	=====

These financial statements were approved by the Board of Trustees on 3 March 2023 and were signed on its behalf by:


[Tarannum Toor \(Mar 3, 2023 10:19 GMT\)](#)

..... Tarannum Toor

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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
2022**

2 Charitable activities	Unrestricted	Restricted	Total 2022 £	Total 2021 £
Rosa Fund	7,940	-	7,940	6,112
ESF	-	-	-	6,416
Clothworkers Foundation	10,000	-	10,000	-
Police & Crime Commissioner Fund	-	-	-	4,010
Community Resilience Fund	-	-	-	32,200
Awards For All	-	27,547	27,547	9,052
Smallwood Trust	-	-	-	20,235
HMRC Job retention scheme	-	-	-	5,156
Covid-19 Community-Led Organisations Recovery Scheme	-	-	-	10,000
Sundry income	6,746	-	6,746	3,993
	-----	-----	-----	-----
	24,686	27,547	52,233	97,174
	=====	=====	=====	=====
 3 Investment income				
	Unrestricted	Restricted	2022 £	2021 £
Bank interest receivable	-	-	-	-
	=====	=====	=====	=====
 4 Other				
	Unrestricted	Restricted	2022 £	2021 £
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
2022**

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Wages and salaries	2,025	18,225	20,250	28,314
Depreciation	2,190	10,430	12,620	10,589
Telephone	985	1,378	2,363	2,366
Travel & volunteer costs	320	1,207	1,527	3,910
Crèche	602	114	716	311
Tutor costs	9,547	6,080	15,627	16,808
Training costs	400	-	400	2,618
General running costs	1,586	5,170	6,756	7,264
Repairs	550	-	550	-
Sundry expenses	85	441	526	2,389
Administrative costs	-	26	26	8,013
Publicity costs	-	-	-	3,455
Independent examiner's fee	1,966	-	1,966	1,104
Other accountancy fees	500	-	500	-
	20,756	43,071	63,827	87,141
	=====	=====	=====	=====

6 Staff costs

The aggregate payroll costs were:

	2022 £	2021 £
Wages and Salaries	9,358	11,100
Subcontractors	10,248	16,545
Social security costs	644	669
Pension costs	-	-
	20,250	28,314
	=====	=====

Tarannum Toor received £nil (2021 £nil) from the charity for sessional work. Shirin Hussain received £10,248 (2021 £11,100) 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 2021 £
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
2022**

7 Fees for examination of the financial statements

	Total 2021 £	Total 2021 £
Independent examiner's fees	1,966 =====	1,104 =====

8 Tangible Fixed Assets

	Leasehold Land and Buildings £	Equipment £	Total £
Cost			
At 1 April 2021	483,104	90,512	573,616
Additions	-	8,070	8,070
Disposals	-	-	-
	483,104	98,582	581,686
	=====	=====	=====
Depreciation			
At 1 April 2021	170,051	84,141	254,192
Charge for the year	9,662	2,958	12,620
Eliminated on disposal	-	-	-
	179,713	87,099	266,812
	=====	=====	=====
Net Book Value			
At 31 March 2022	303,391	11,483	314,874
	=====	=====	=====
At 31 March 2021	313,053	6,371	319,424
	=====	=====	=====

All assets are used for direct charitable purposes.

FIRST STEP NORTH EAST

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2022**

9	Debtors	2022	2021
		£	£
	Prepayments and accrued income	-	-
		=====	=====
10	Creditors: Amounts falling due within one year	2022	2021
		£	£
	Accruals	3,060	2,208
	Loans	3,800	3,800
		<u>6,860</u>	<u>6,008</u>
		=====	=====
11	Creditors: Amounts falling due in more than one year	2022	2021
		£	£
	Loan	22,483	26,283
	Less included in current liabilities	(3,800)	(3,800)
		<u>18,683</u>	<u>22,483</u>
		=====	=====
	Loan	2022	2021
		£	£
	Loan brought forward	26,283	30,083
	Credit to income and expenditure account	(3,800)	(3,800)
		<u>22,483</u>	<u>26,283</u>
		=====	=====

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
2022**

12 Statement of Funds

	Balance at 1 April 2021 £	Incoming £	Outgoing £	Transfers £	Balance at 31 March 2022 £
Restricted Funds					
Building Fund	225,335	-	(9,992)	-	215,343
Tudor Trust	5,732	-	(5,065)	-	667
ESF	6,416	-	(5,109)	-	1,307
Awards For All	3,198	27,547	(22,905)	-	7,840
Unrestricted – Designated Funds					
Rosa Fund	448	7,940	(5,905)	-	2,483
Community Resilience Fund	4,733	-	(4,146)	-	587
Smallwood Trust	4,460	-	(3,553)	-	907
Clothworkers Foundation	-	10,000	(1,647)	-	8,353
Covid-19 Community- Led Organisations Recovery Scheme	3,888	-	(2,661)	-	1,227
Unrestricted – General Fund	73,450	10,546	(2,844)	-	81,152
	<u>327,660</u>	<u>56,033</u>	<u>(63,827)</u>	<u>-</u>	<u>319,866</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.

Clothworkers Foundation - provided funding for capital items including new boilers, fire safety and covid mitigations.

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
2022

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

	Tangible fixed assets £	Other net assets £	Total £
Restricted	305,286	(80,129)	225,157
Unrestricted	9,588	85,121	94,709
	<u>314,874</u>	<u>4,992</u>	<u>319,866</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 2022 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: 3 March 2023

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 2022**

	2022	2021
	£	£
I Income		
The Tudor Trust	-	-
ESF	-	-
Tynexe	-	-
Rosa Fund	7,940	6,112
Awards For All	27,547	-
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
Clothmakers	10,000	-
ESF	-	6,416
Unrestricted	10,546	7,793
	56,033	100,974
Charitable expenditure		
Wages and salaries	20,250	28,314
Depreciation	12,620	10,589
Telephone	2,363	2,366
Travel and volunteer costs	1,527	3,910
Crèche	716	311
Tutor costs	15,627	16,808
Training costs	400	2,618
General running costs	6,756	7,264
Repairs	550	-
Sundry expenses	526	2,389
Administrative costs	26	8,013
Publicity costs	-	3,455
	61,361	86,037
Governance costs		
Accountancy costs	2,466	1,104
Total expenditure	63,827	87,141
Net incoming/(outgoing) resources for the year	(7,794)	13,833










31 03 22 First Step Accounts

Final Audit Report

2023-03-03

Created:	2023-03-03
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwf5Tla_-yPzYZTWnoBaJi9qRv9FPvhbo

"31 03 22 First Step Accounts" History

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