

FIRST STEP NORTH EAST

UNAUDITED FINANCIAL STATEMENTS

**For the year ended
31 March 2023**

FIRST STEP NORTH EAST
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees: Parvin Ahmed - Chairman
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 2023

The trustees have pleasure in presenting their report and the financial statements of the charity the year ended 31 March 2023.

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.

This year has been a difficult but successful year for First Step in a number of ways but especially in the additional numbers of isolated women both from existing and newer migrant communities who have joined us and become valued participants and volunteers.

Pleasing aspects have been:

- Our ability to consistently attract and retain volunteers from migrant and resident communities where volunteering has no historical or traditional base. Volunteers are essential for our capacity to continue the high levels of one to one, small group and community support that we offer. They bring a variety of skills and provide a valuable and diverse range of ideas and thinking
- Our outreach projects and networks in new areas, centres and communities which continues to strengthen our links with all communities in particular our partnership with Haref and Connected Voice
- Our continued financial sustainability which indicates that existing funders are happy with our delivery against targets and that we can continue to attract new sources of funding

FIRST STEP NORTH EAST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

In the current period the outgoing resources have increased from £7,794 in 2022 to £8,597 in 2023. Overall net assets have decreased from £319,866 to £311,269.

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 (May 16, 2024 18:10 GMT+1)
Signed:

Date: 9 April 2024

FIRST STEP NORTH EAST

**STATEMENT OF FINANCIAL ACTIVITIES AND STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Incoming resources					
Charitable activities	2	40,363	12,710	53,073	52,233
Investment income	3	-	-	-	-
Other	4	3,800	-	3,800	3,800
		-----	-----	-----	-----
Total incoming resources		44,163	12,710	56,873	56,033
		-----	-----	-----	-----
Resources expended					
Charitable activities	5	25,532	39,938	65,470	63,827
		-----	-----	-----	-----
Total resources expended		25,532	39,938	65,470	63,827
		-----	-----	-----	-----
Net incoming / (outgoing) resources for the year before transfers					
		18,631	(27,228)	(8,597)	(7,794)
		-----	-----	-----	-----
Transfers between funds	12	(7,997)	7,997	-	-
		-----	-----	-----	-----
Total funds brought forward		10,634 94,709	(19,231) 225,157	(8,597) 319,866	(7,794) 327,660
		-----	-----	-----	-----
Total funds carried forward	12	105,343	205,926	311,269	319,866
		-----	-----	-----	-----

FIRST STEP NORTH EAST
BALANCE SHEET AS AT 31 MARCH 2023

	Note	Total 2023 £	Total 2022 £
Fixed Assets			
Tangible assets	8	300,716	314,874
Current Assets			
Debtors	9	10,395	-
Cash at bank and in hand		23,370	30,535
		33,765	30,535
Current Liabilities			
Creditors: Amounts falling due within one year	10	(8,329)	(6,860)
Net Current Assets		25,436	23,675
Total Assets Less Current Liabilities		326,152	338,549
Creditors: Amounts falling due in more than one year	11	(14,883)	(18,683)
Net Assets		311,269	319,866
Funds			
Restricted income funds	12	205,926	225,157
Unrestricted funds		105,343	94,709
Total Funds		311,269	319,866

These financial statements were approved by the Board of Trustees on 9 April 2024 and were signed on its behalf by:

Tarannum Toor
Tarannum Toor (May 16, 2024 18:10 GMT+1)

..... Tarannum Toor

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

2 Charitable activities

	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Awards For All	-	-	-	27,547
Clothworkers Foundation	-	-	-	10,000
ESF	-	8,962	8,962	-
Linden Family Fund	-	3,748	3,748	-
New Philanthropy Capital	14,957	-	14,957	-
Newcastle City Council Fund (NCC1)	4,321	-	4,321	-
Newcastle Fund Small Grants (NCC 2)	6,000	-	6,000	-
NHS	1,695	-	1,695	-
Rosa Fund	-	-	-	7,940
Sundry Income	900	-	900	6,746
VCSE Cost of Living Crisis Fund	3,590	-	3,590	-
William Leech Charity	8,900	-	8,900	-
	<u>40,363</u>	<u>12,710</u>	<u>53,073</u>	<u>52,233</u>

3 Investment income

	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Bank interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Other

	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Release of council loan	3,800	-	3,800	3,800
	<u>3,800</u>	<u>-</u>	<u>3,800</u>	<u>3,800</u>

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Wages and salaries	-	9,394	9,394	20,250
Depreciation	3,778	10,380	14,158	12,620
Telephone	729	576	1,305	2,363
Travel & volunteer costs	3,188	556	3,744	1,527
Crèche	2,612	2,957	5,569	716
Tutor costs	3,601	9,182	12,783	15,627
Training costs	2,014	1,017	3,031	400
General running costs	4,350	1,594	5,944	6,756
Repairs	1,670	834	2,504	550
Sundry expenses	170	958	1,128	526
Administrative costs	1,100	760	1,860	26
Publicity costs	-	580	580	-
Independent examiner's fee	910	650	1,560	1,966
Other accountancy fees	1,410	500	1,910	500
	25,532	39,938	65,470	63,827

6 Staff costs

	Total 2023 £	Total 2022 £
The aggregate payroll costs were:		
Wages and Salaries	-	9,358
Subcontractors	9,394	10,248
Social security costs	-	644
Pension costs	-	-
	9,394	20,250

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 2023 £	Total 2022 £
Number of administrative staff	1	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 2023

7 Fees for examination of the financial statements

	Unrestricted	Restricted	Total 2023 £	Total 2022 £
Independent examiner's fee	1,560	-	1,560	1,966
	-----	-----	-----	-----

8 Tangible Fixed Assets

	Leasehold Land and Buildings £	Equipment £	Total £
Cost			
At 1 April 2022	483,104	98,582	581,686
Additions	-	-	-
Disposals	-	-	-
	-----	-----	-----
At 31 March 2023	483,104	98,582	581,686
	-----	-----	-----
Depreciation			
At 1 April 2022	179,713	87,099	266,812
Charge for the year	9,662	4,496	14,158
Eliminated on disposal	-	-	-
	-----	-----	-----
At 31 March 2023	189,375	91,595	280,970
	-----	-----	-----
Net Book Value			
At 31 March 2023	293,729	6,987	300,716
	-----	-----	-----
At 31 March 2022	303,391	11,483	314,874
	-----	-----	-----

All assets are used for direct charitable purposes.

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Debtors

	Total 2023 £	Total 2022 £
Prepayments and accrued income	10,395	-
	-----	-----

10 Creditors: Amounts falling due within one year

	Total 2023 £	Total 2022 £
Accruals	4,529	3,060
Loan	3,800	3,800
	-----	-----
	8,329	6,860
	-----	-----

11 Creditors: Amounts falling due in more than one year

	Total 2023 £	Total 2022 £
Loan	18,683	22,483
Less included in current liabilities	(3,800)	(3,800)
	-----	-----
	14,883	18,683
	-----	-----

Loan	Total 2023 £	Total 2022 £
Loan brought forward	22,483	26,283
Credit to income and expenditure account	(3,800)	(3,800)
	-----	-----
	18,683	22,483
	-----	-----

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 2023

12 Statement of Funds

	Balance at 01 April 2022 £	Incoming £	Outgoing £	Transfer £	Balance at 31 March 2023 £
Restricted					
Awards For All	7,840	-	(7,327)	-	513
Building Fund	215,343	-	(9,947)	-	205,396
ESF	1,307	8,962	(18,016)	7,747	-
Linden Family Fund	-	3,748	(3,999)	251	-
Tudor Trust	667	-	(650)	-	17
Unrestricted – Designated Funds					
CCLORS	1,227	-	(1,711)	484	-
Community Resilience	587	-	(597)	10	-
Smallwood Trust	907	-	(1,020)	113	-
Clothworkers Foundation	8,353	-	(4,105)	-	4,248
New Philanthropy Capital	-	14,957	(800)	-	14,157
Newcastle City Council Fund (NCC1)	-	4,321	(4,045)	-	276
Newcastle Fund Small Grants (NCC2)	-	6,000	(1,579)	-	4,421
NHS	-	1,695	(299)	-	1,396
Rosa Fund	2,483	-	(1,751)	-	732
VCSE Cost of Living Crisis Fund	-	3,590	(2,764)	-	826
William Leech Charity	-	8,900	-	-	8,900
Unrestricted – General Fund	81,152	4,700	(6,860)	(8,605)	70,387
	319,866	56,873	(65,470)	-	311,269

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.

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.

FIRST STEP NORTH EAST

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

Together Our Planet provided funding for an environmental project to raise awareness and educate women re climate change, its effects, how we can mitigate personally and locally and the development of a Peace Garden.

The 1989 Willan Charitable Trust funding towards core and project costs rework by, with and for Black and Minoritised women in the West End of Newcastle.

Newcastle City Council Cost of Living Crisis Fund (NCC1) funding towards mitigating the cost-of-living crisis.

Linden Family Fund to support our work re Human Rights in Practice and Suffrage.

VCSE Cost of Living Crisis Fund to support mitigating activities to address the Cost-of-Living crisis.

Newcastle Fund Small Grants (NCC 2) to support mitigating activities to address the cost-of-living crisis.

New Philanthropy Capital (NPC) funding to enable and support women re tackling financial hardship.

William Leech Charity funding supporting women volunteers working with other women in migrant communities.

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

	Tangible fixed assets	Other net assets	Total
	£	£	£
Restricted	225,157	(19,231)	205,926
Unrestricted	94,709	10,634	105,343
	<hr/>	<hr/>	<hr/>
	319,866	(8,597)	311,269
	<hr/>	<hr/>	<hr/>

**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 2023 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: 9 April 2024



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.

FIRST STEP NORTH EAST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES AND STATEMENT OF
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2023****1 Income**

	Total 2023 £	Total 2022 £
Awards For All	-	27,547
Clothworkers Foundation	-	10,000
ESF	8,962	-
Linden Family Fund	3,748	-
New Philanthropy Capital	14,957	-
Newcastle City Council Fund (NCC1)	4,321	-
Newcastle Fund Small Grants (NCC 2)	6,000	-
NHS	1,695	-
Rosa Fund	-	7,940
Sundry Income	900	6,746
VCSE Cost of Living Crisis Fund	3,590	-
William Leech Charity	8,900	-
Unrestricted	3,800	3,800
	<hr/>	<hr/>
	56,873	56,033
	<hr/>	<hr/>

2 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Wages and salaries	9,394	20,250
Depreciation	14,158	12,620
Telephone	1,305	2,363
Travel & volunteer costs	3,744	1,527
Crèche	5,569	716
Tutor costs	12,783	15,627
Training costs	3,031	400
General running costs	5,944	6,756
Repairs	2,504	550
Sundry expenses	1,128	526
Administrative costs	1,860	26
Publicity costs	580	-
Independent examiner's fee	1,560	1,966
Other accountancy fees	1,910	500
	<hr/>	<hr/>
	65,470	63,827
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Net incoming/(outgoing) resources for the year	(8,597)	(7,794)
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FIRST STEP NORTH EAST

Final Audit Report

2024-05-16

Created:	2024-04-10
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAdX9H5MOWM-3dxZUvZFintGukdr0izNAh

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