

Small Steps

**Unaudited Financial Statements
For the year ended 30 September 2022**

Charity Number: 103812

Small Steps

Serving Trustees and Advisors
For the year ended 30 September 2022

Trustees	Margaret Crozier Samuel Crozier Harry Johnston Helen Johnston Harry Briscoe David Gilliland Marie Stevenson Davy English Betty Cavanagh
Chairperson	Helen Johnston
Banker	Ulster Bank 202/206 York Street Belfast BT15 1HY
Independent Examiner	FPM Accountants Ltd 1-3 Arthur Street Belfast BT1 4GA
Registered Office	171 Alexandra Park Avenue Belfast BT15 3GJ
Charity Number	103812

Small Steps
Tables of Content

Charity Information	2
Trustees' Report	3-7
Statement of Trustees' Responsibilities	8
Report of the Independent Examiner	9-10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13-18

**Small Steps
Trustees Annual Report**
For the year ended 30 September 2022

The Trustees present their report and the financial statements for the year ended 30 September 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Small Steps was established in December 2005. It currently has 60+ affiliated groups from across north and west Belfast.

Governing Document

Small Steps is registered with the Charity Commission for Northern Ireland under reference NIC103812 and is governed by a Constitution.

Recruitment and appointment of Board Members/Trustees

Under the requirements of the Constitution Board Members/Trustees are elected to serve for a period of one year. They may be re-elected at the next Annual General Meeting.

Organisational Structure

Small Steps has a Board of 9 members who meet at least 4 times per year and are responsible for the strategic direction and policy of the Charity. The day to day management and operation of activities is carried out by staff led by a Project Manager who reports regularly to the Board.

Risk Management

The board assessed the major risks to which the Charity is exposed; in particular those that related to its operations and finances, and systems and procedures have been established to mitigate those.

OBJECTIVES AND ACTIVITIES

The Strategic Aims are listed below with samples of activities carried out over the year.

Strategic Aim 1. To promote community development through education and training.

Objectives:

- To develop community leadership across the area
- To increase the capacity of groups and individuals
- To promote volunteering
- To enhance networking opportunities
- To advocate for the community at local level

Activities:

Volunteer placements provided in our Charity Shop, fundraising & governance workshops provided for affiliate groups, Volunteer Achievement event held annually.

Small Steps
Trustees Annual Report
For the year ended 30 September 2022

Strategic Aim 2.

To promote good relations through education.

Objectives:

To promote good relations across the area
To promote cultural education and understanding
To promote inter-faith education and understanding
To build cross-community partnerships

Activities:

Inter-faith workshops and visits to faith buildings for adult groups, Cultural Day held for primary school pupils and adult groups, 2 cross community summer schools held for 7-12 year olds, Music & Dance workshops in Primary Schools. Community Impact Ulster Scots Programme delivered across north & west Belfast to schools, individuals and community groups, Music sessions in Care/Residential homes.

Strategic Aim 3

To promote employability through Education and Training.

Objectives:

To enhance personal and employability skills
To develop vocational and educational skills
To improve access to employment opportunities

Activities:

First aid Training, work and volunteer placements provided in our Charity Shop.

Strategic Aim 4.

To promote personal development through education.

Objectives:

To increase access to culture and the arts
To promote healthy, active lifestyles
To promote social inclusion

Activities:

Community Impact Ulster Scots Programme delivered across north & west Belfast to schools, individuals and community groups. Senior Citizens Tea Dances, Ulster Scots music and dance tuition for primary school children; Arts & Culture workshops, Visits and Tours; Cultural Identity, Good Relations and Peace & Reconciliation workshops.

**Small Steps
Trustees Annual Report**
For the year ended 30 September 2022

ACHIEVEMENTS AND PERFORMANCE

A Strategic plan has been agreed for the 2023-2025 period.

Small Steps has successfully applied for Capacity Building funding from Belfast City Council to deliver a programme of activity to affiliated groups including mentoring, event management, governance & finance workshops, cultural identity workshops and faith visits, training workshops shop in first aid, mental health first aid and food hygiene.

Small Steps has successfully applied to the Ulster Scots Agency for funding for the Community Impact Project to promote Ulster Scots across North & West Belfast and Newtownabbey delivering a series of governance workshops, showcase events, deliver music and dance tuition to community and school groups, assist Duncairn Ulster Scots Society with the planning and delivery of an Ulster Scots Festival, design and deliver Ulster Scots Tours, to community groups and schools.

Small Steps has successfully applied to the National Lottery Community Fund for a Platinum Jubilee Grant to deliver a series of classes to community groups, primary schools and individuals in a range of recycling initiatives including, Container Vegetable Gardening, Mini Micro Forest Planting, Make do and Mend Sewing classes, Upholstery classes, Furniture Upcycling and Cookery Demonstrations.

Small Steps successfully applied to the Ulster-Scots Agency to deliver an Ulster-Scots showcase event in celebration of the Kings Coronation.

Small Steps successfully applied to the Ulster-Scots Agency to deliver two Summer Schemes 1 one-week summer school in July 22 and 1 two-week summer school in August 22.

Small Steps successfully applied to Belfast City Council for a Business Cluster Project to deliver a mural project in the North Queen Street and York Street/York Road area depicting Ulster Scots traditions.

Small Steps successfully applied to Belfast City Council to run a one-week summer scheme providing children with breakfast, snacks and hot lunch each day.

Small Steps successfully applied to Belfast City Council Parks Department to deliver an Eco Education Day for Primary School Children.

Small Steps successfully applied to Community Foundation NI for a grant to deliver Platinum Jubilee Events.

Small Steps successfully applied to the Department for Communities for an Indigenous Language Grant to carry out capital works.

Small Steps works with Probation Board NI to provide placements for Community Service Clients and successfully applied for part funding of salary costs for our Charity Shop Manager who supervises the placements.

**Small Steps
Trustees Annual Report**
For the year ended 30 September 2022

FINANCIAL REVIEW

Financial Position

Principal Funding Sources

Funding in this year came from a number of sources including Belfast City Council Capacity Building Project, Medium Grant, Parks Event Grant, and Summer Funding. The Ulster Scots Agency Community Impact Project, Music and Dance Grants, Small Grants. Probation Board NI, National Lottery Community Fund and The Department for Communities.

Reserves Policy

Small Steps set a Reserves Policy which aims to have unrestricted reserves held by the Charity of the equivalent of six months' salary and running cost plus a redundancy costs, replacement IT equipment costs, £14,000.00 match funding per year and repairs and maintenance. This policy was reviewed in 2022 and is currently set at £96,000.00.

Actual reserves at 30 September 22 is £189,366 of which £127,004 is unrestricted and £62,362 is restricted.

PLANS FOR THE FUTURE

Small Steps Currently has a number of funded projects at various stages of delivery going forward into 2022. We will seek to secure funding for all of these projects and others for the 2022-23 period.

1. BCC Capacity Building Funding – to deliver a Capacity Building Project for affiliated groups.
2. Ulster Scots Community Impact Project – to promote Ulster Scots in north & west Belfast and Newtownabbey.
3. Probation Board NI – to provide placements for Community Service Clients.

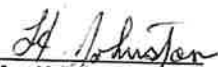
Staff are currently working of site due to ongoing repairs at our office and it is hoped they will return to the office in early 2023.

Small Steps
Trustees Annual Report
For the year ended 30 September 2022

Disclosure of Information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.


Mrs H Johnston
Chairperson

19/4/23
Date

Small Steps
Statement of Trustees' Responsibilities
For the year ended 30 September 2022

The trustees are responsible for preparing the Trustees' Report and 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 Northern Ireland 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 of the charity for that 12 month period.

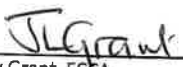
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

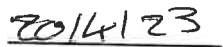
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) 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.

Small Steps
Independent Examiners Report to the Members
For the year ended 30 September 2022

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 proper understanding of the financial statements to be reached.



Lowry Grant, FCCA
For, and on behalf of,
FPM Accountants Ltd
Independent Examiners
1-3 Arthur Street
Belfast
BT1 4GA



Date

Small Steps
Independent Examiners Report to the Members
For the year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Small Steps (the charity) for the year ended 30 September 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the 2008 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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; or
4. the financial statements 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).

Small Steps
Statement of Financial Activities
(incorporating an Income & Expenditure Account)
For the year ended 30 September 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	476	147,429	147,905	189,042
Other trading Activities	3	18,796	-	18,796	9,826
TOTAL INCOME		19,272	147,429	166,701	198,868
EXPENDITURE ON:					
Charitable Activities	5	(14,943)	(133,032)	(147,975)	(139,287)
TOTAL EXPENDITURE		(14,943)	(133,032)	(147,975)	(139,287)
NET INCOME		4,329	14,397	18,726	59,581
GROSS TRANSFERS BETWEEN FUNDS		1,888	(1,888)	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		120,787	49,853	170,640	111,059
TOTAL FUNDS CARRIED FORWARD		127,004	62,362	189,366	170,640

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.


The notes on pages 13 to 18 form part of these financial statements.

**Small Steps
Balance Sheet**

as at 30 September 2022

	<i>Notes</i>	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	8	3,775	4,502
CURRENT ASSETS			
Bank Balance		146,439	131,264
Debtors	9	<u>40,824</u>	<u>38,217</u>
CREDITORS amounts less than 1 year		187,263	169,481
Creditors and Accruals	10		
NET CURRENT ASSETS		(1,672)	(3,343)
NET ASSETS		<u>185,591</u>	<u>166,138</u>
REPRESENTED BY:		<u>189,366</u>	<u>170,640</u>
Accumulated Fund - Restricted	11	62,362	49,853
Accumulated Fund - Unrestricted	12	<u>127,004</u>	<u>120,787</u>
		<u>189,366</u>	<u>170,640</u>

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:


Mrs H Johnston
 Chairperson

19/4/23
Date

The notes on pages 13 to 18 form part of these financial statements.

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Small Steps meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern based on the reserves in place.

c) Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity 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 or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income

Income is recognised when the charity has entitlement to the rent, funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfill conditions before becoming entitled to period.

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

1 ACCOUNTING POLICIES Continued

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office Equipment	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Building & Building Refurbishment	2% Straight Line

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term current accounts.

i) Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

j) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

k) Critical Accounting Estimates

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be 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 in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

2 Income from Charitable Activities

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
BCC Capacity Grant	-	44,958	44,958	42,200
BCC Summer Scheme	-	825	825	-
BCC Medium Grant	-	4,136	4,136	4,650
BCC Business Cluster and Community Grant	-	848	848	25,000
BCC Covid Business Recovery	-	-	-	4,523
BCC ECO	-	1,600	1,600	-
Ulster Scots Agency	-	52,048	52,048	66,649
PBNI	-	1,125	1,125	1,200
Jubilee Legacy Grant	-	18,138	18,138	-
CFNI	-	1,687	1,687	-
ACNI	-	-	-	10,930
EA Summer School	-	-	-	10,000
Localised Support Fund (DOF)	-	-	-	14,284
The HUBB	-	910	910	300
Government Grants	465	-	465	9,279
Department for Communities	-	21,154	21,154	-
Donations	11	-	11	27
	476	147,429	147,905	189,042

The 2021 amount of £189,042 was split between £23,590 unrestricted and £165,452 restricted.

3 Income from Other Trading Activities

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
Second Time Around Shop Takings	17,415	-	17,415	9,166
Jennymount Community Association	125	-	125	-
All-Text Recycling	1,256	-	1,256	660
	18,796	-	18,796	9,826

The 2021 amount of £9,826 was all unrestricted.

4 Results for the year

The results for the year has been arrived at after charging the following:

	2022 £	2021 £
Depreciation	1,553	1,044
	1,553	1,044

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

5 Analysis of expenditure on charitable activities:

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
Wages & Salaries	12,738	60,253	72,991	68,236
Programme costs	-	58,736	58,736	59,035
Travel	-	1,975	1,975	669
Training	-	1,416	1,416	1,676
Light and Heat	510	-	510	608
Bank fees	57	-	57	111
Support Costs (see Note 6)	1,638	9,332	10,970	8,172
Governance Costs (see Note 6)	-	1,320	1,320	780
	<u>14,943</u>	<u>133,032</u>	<u>147,975</u>	<u>139,287</u>

The 2021 amount of £139,287 was split between £15,230 unrestricted and £124,057 restricted.

6 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table below for the basis for apportionment and analysis of support and governance costs

	Unrestricted £	Restricted £	Total Funds 2022 £	Total Funds 2021 £
Rent	-	4,275	4,275	3,600
Insurance	-	1,535	1,535	1,411
Office Expenses	856	2,751	3,607	1,912
Repairs & Maintenance	-	-	-	205
Depreciation	782	771	1,553	1,044
Accountancy (Governance)	-	1,320	1,320	780
	<u>1,638</u>	<u>10,652</u>	<u>12,290</u>	<u>8,952</u>

7 Analysis of staff costs:

	2022 £	2021 £
Salaries and Wages	66,477	62,630
Social Security costs	6,514	5,605
	<u>72,991</u>	<u>68,235</u>

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

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: £nil), neither were they reimbursed expenses during the year (2021: £nil).

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

8 FIXED ASSETS

	Fixtures & Fittings £	Total £
COST		
as at 1 October 2021		
Additions	15,037	15,037
Disposals	826	826
as at 30 September 2022	<u>15,863</u>	<u>15,863</u>
 DEPRECIATION		
as at 1 October 2021		
Charge for the Year	10,535	10,535
	1,553	1,553
as at 30 September 2022	<u>12,088</u>	<u>12,088</u>
 NBV		
as at 30 September 2022	<u>3,775</u>	<u>3,775</u>
as at 30 September 2021	<u>4,502</u>	<u>4,502</u>

9 Debtors

	2022 £	2021 £
Grants Receivable	39,654	37,267
Prepayments	1,170	950
	<u>40,824</u>	<u>38,217</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and Deferred income	1,672	740
PAYE	-	2,603
	<u>1,672</u>	<u>3,343</u>

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2022

11 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 01-Oct-21	Incoming Resources	Resources Expended	Transfers In/(Out)	Balance at 30-Sep-22
BCC Capacity	6,329	44,958	(49,413)	-	1,874
BCC Medium Grant	1,109	4,136	(3,332)	-	1,913
BCC Business Cluster	20,760	848	(1,205)	-	20,403
BCC Covid Business Recovery	(286)	-	(266)	552	-
BCC Summer Scheme	-	825	(825)	-	-
BCC ECO	-	1,600	-	-	1,600
EA	357	-	(13)	(344)	-
Awards for All	1,893	-	-	(1,893)	-
Ulster Scots Agency	18,635	52,048	(46,813)	-	23,870
NBOHM	3	-	-	(3)	-
PBNI	553	1,125	(1,678)	-	-
ACNI	-	-	-	-	-
WHS Smith	200	-	-	(200)	-
The Hubb	300	910	(900)	-	310
Jubilee Legacy Grant	-	18,138	(5,746)	-	12,392
CFNI	-	1,687	(1,687)	-	-
Department for Communities	-	21,154	(21,154)	-	-
	49,853	147,429	(133,032)	(1,888)	62,362

12 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	2022 £	2021 £
Fund balances as at 30 September 2021 are represented by:				
Tangible fixed assets	1,902	1,873	3,775	4,502
Current assets/(liabilities)	125,102	60,489	185,591	166,138
Balance carried forward	127,004	62,362	189,366	170,640