

Small Steps

**Unaudited Financial Statements
For the year ended 30 September 2023**

Charity Number: 103812

Small Steps
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Small Steps

**Serving Trustees and Advisors
For the year ended 30 September 2023**

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
Trustees Annual Report
For the year ended 30 September 2023**

The Trustees present their report and the financial statements for the year ended 30 September 2023.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

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 8 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 2023**

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, 1 Eco Education Day for Primary School Children, and community members, 2 cross community summer schools held for 7–12-year-olds. Community Impact Ulster Scots Programme delivered across north & west Belfast and Newtownabbey to schools, individuals and community groups.

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:
Mental Health First Aid Training, Food Hygiene, Portable Appliance Testing 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 and Newtownabbey to schools, individuals and community groups. Cultural Identity/Good Relations/Peace & Reconciliation workshops, Ulster-Scots Showcases, LEID week and Burns week celebration events, Container Gardening for children & adults, Furniture Upcycling, Upholstery & Sewing Classes for adults.

**Small Steps
Trustees Annual Report
For the year ended 30 September 2023**

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, delivering music and dance tuition to community 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, Portable Appliance Testing, 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 Lottery to deliver a programme of activity in celebration of the Kings Coronation e.g, Children's fund day, Music in Care Homes, Craft Classes.

Small Steps successfully applied to the Ulster-Scots Agency to deliver events to celebrate the Kings Coronation including Senior Citizens Tea Dance and BagPiper

Small Steps successfully applied to the Ulster-Scots Agency to deliver two Summer Schools 1 one-week summer school in July 23 and 1 one-week summer school in August 23 providing children with breakfast, snacks and hot lunch each day.

Small successfully applied to the Limestone Trust to cover the cost of transport and food for the August Summer Scheme.

Small Steps successfully applied to Belfast City Council to run a one-week summer scheme August 23

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 the Halifax Foundation for part funding of salary costs for our Charity Shop Manager

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

Small Steps delivered a capital programme funded by DFC indigenous languages grant

**Small Steps
Trustees Annual Report
For the year ended 30 September 2023**

FINANCIAL REVIEW

Financial Position

The charity ended the year with a surplus of £7,144 and a bank balance of £164,779. Closing reserves were £196,510 of which £90,839 was restricted and £105,671 unrestricted.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements

Principal Funding Sources

Funding in this year came from a number of sources including Belfast City Council Capacity Building Project, Medium Grant and Parks Event Grant. The Ulster Scots Agency Community Impact Project Small Grants for Showcase Events, Kings Coronation Event, LEID week and Burns week Celebration Events, Halifax Foundation, Probation Board NI, National Lottery Community Fund, National Lottery Jubilee Legacy 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 match funding per year and repairs and maintenance. This policy was reviewed in 2023 and is currently set at £103,538.

PLANS FOR THE FUTURE

Small Steps Currently has a number of funded projects at various stages of delivery going forward into 2023. We will seek to secure funding for all of these projects and others for the 2023-24 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.
4. Jubilee Lottery Grant- to provide a range of recycling initiatives including, Portable Appliance Testing, Container Vegetable Gardening, Mini Micro Forest Planting, Make do and Mend Sewing classes, Upholstery classes, Furniture Upcycling and Cookery Demonstrations

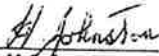
Staff are currently working of site due to ongoing repairs at our office and it is hoped they will return to the office in early 2023.

**Small Steps
Trustees Annual Report
For the year ended 30 September 2023**

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

18/10/24

Date

Small Steps
Statement of Trustees' Responsibilities
For the year ended 30 September 2023


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.



Mrs H Johnston
Chairperson



Date

Small Steps
Independent Examiners Report to the Members
For the year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Small Steps (the charity) for the year ended 30 September 2023.

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
Independent Examiners Report to the Members
For the year ended 30 September 2023

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.

Michael Farrell

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

02/07/2024

Date

Small Steps
Statement of Financial Activities
(incorporating an Income & Expenditure Account)
For the year ended 30 September 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	18	132,199	132,217	147,905
Other trading Activities	3	20,180	-	20,180	18,796
TOTAL INCOME		20,198	132,199	152,397	166,701
EXPENDITURE ON:					
Charitable Activities	5	(41,291)	(103,962)	(145,253)	(147,975)
TOTAL EXPENDITURE		(41,291)	(103,962)	(145,253)	(147,975)
NET INCOME		(21,093)	28,237	7,144	18,726
GROSS TRANSFERS BETWEEN FUNDS	-	240	240	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		127,004	62,362	189,366	170,640
TOTAL FUNDS CARRIED FORWARD		105,671	90,839	196,510	189,366

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 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	8	2,326	3,775
CURRENT ASSETS			
Bank Balance		164,779	146,439
Debtors	9	<u>30,780</u>	<u>40,824</u>
		195,559	187,263
CREDITORS amounts less than 1 year			
Creditors and Accruals	10	(1,375)	(1,672)
NET CURRENT ASSETS		<u>194,184</u>	<u>185,591</u>
NET ASSETS		<u>196,510</u>	<u>189,366</u>
REPRESENTED BY:			
Accumulated Fund - Restricted	11	90,839	62,362
Accumulated Fund - Unrestricted	12	105,671	127,004
		<u>196,510</u>	<u>189,366</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:

H. Johnston

 Mrs H Johnston
 Chairperson

18/6/24

 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 2023

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 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 2023

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 2023

2 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
BCC Capacity Grant		24,918	24,918	44,958
BCC Summer Scheme		2,500	2,500	825
BCC Medium Grant		4,775	4,775	4,136
BCC Business Cluster and Community Grant			-	848
BCC Covid Business Recovery			-	-
BCC ECO		2,000	2,000	1,600
BCC Micro Grant		1,500	1,500	-
Ulster Scots Agency		55,444	55,444	52,048
PBNI		1,125	1,125	1,125
Jubilee Legacy Grant		31,613	31,613	18,138
CFNI			-	1,687
ACNI			-	-
EA Summer School			-	-
Localised Support Fund (DOF)			-	-
The HUBB			-	910
Government Grants			-	465
Department for Communities			-	21,154
Donations	18		18	11
Limestone trust		2,325	2,325	-
Halifax Foundation		6,000	6,000	-
Breakaway Buses			-	-
	18	132,199	132,217	147,905

The 2022 amount of £147,905 was split between £476 unrestricted and £147,429 restricted.

3 Income from Other Trading Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Second Time Around Shop Takings	18,423	-	18,423	17,415
Jennymount Community Association	150	-	150	125
All-Text Recycling	1,360	-	1,360	1,256
Breakaway blues	247	-	247.00	-
	20,180	-	20,180	18,796

The 2022 amount of £18,796 was all unrestricted.

4 Results for the year

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

	2023	2022
	£	£
Depreciation	1,449	1,553
	1,449	1,553

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2023

5 Analysis of expenditure on charitable activities:

	Unrestricted £	Restricted £	Total Funds 2023	Total Funds 2022
			£	£
Wages & Salaries	21,512	60,632	82,144	72,991
Programme costs	5,473	38,352	43,825	58,736
Travel	69	2,575	2,644	1,975
Training	1,992	-	1,992	1,416
Light and Heat	656	102	758	510
Bank fees	71	-	71	57
Support Costs (see Note 6)	7,997	2,301	10,298	10,970
Governance Costs (see Note 6)	1,625	-	1,625	1,320
Cleaning	268	-	268	-
PPS	502	-	502	-
Telephone	1,126	-	1,126	-
	41,291	103,962	145,253	147,975

The 2022 amount of £147,975 was split between £14,943 unrestricted and £133,032 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 2023	Total Funds 2022
			£	£
Rent	1,875	1,575	3,450	4,275
Insurance	2,010	-	2,010	1,535
Office Expenses	2,868	221	3,089	3,607
Repairs & Maintenance	300	-	300	-
Depreciation	944	505	1,449	1,553
Accountancy (Governance)	1,625	-	1,625	1,320
	9,622	2,301	11,923	12,289

7 Analysis of staff costs:

	2023	2022
	£	£
Salaries and Wages	74,766	66,477
Social Security costs	7,378	6,514
	82,144	72,990

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 (2022: £nil), neither were they reimbursed expenses during the year (2022: £nil).

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2023

8	FIXED ASSETS	Fixtures & Fittings £	Total £
	COST		
	as at 1 October 2022	15,863	15,863
	Additions	-	-
	Disposals	-	-
	as at 30 September 2023	15,863	15,863
	DEPRECIATION		
	as at 1 October 2022	12,088	12,088
	Charge for the Year	1,449	1,449
	as at 30 September 2023	13,537	13,537
	NBV		
	as at 30 September 2023	2,326	2,326
	as at 30 September 2022	3,775	3,775
9	Debtors	2023 £	2022 £
	Grants Receivable	29,479	39,654
	Prepayments	1,300	1,170
		30,780	40,824
10	Creditors: amounts falling due within one year	2023 £	2022 £
	Accruals and Deferred income	1,375	1,672
	PAYE	-	-
		1,375	1,672

Small Steps
Notes to the Financial Statements

For the year ended 30 September 2023

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-22	Incoming Resources	Resources Expended	Transfers In/(Out)	Balance at 30-Sep-23
BCC Capacity	1,874	24,918	- 26,371	-	420
BCC Medium Grant	1,913	4,775	- 6,688	-	-
BCC Business Cluster	20,403	-	-	-	20,403
BCC Summer Scheme	-	2,500	- 2,500	-	-
BCC ECO	1,600	2,000	- 3,175	-	425
BCC Micro	-	1,500	-	-	1,500
Ulster Scots Agency	23,870	55,444	- 36,230	-	43,084
PBNI	-	1,125	- 1,125	-	-
The Hubb	310	-	- 550	240	-
Jubilee Legacy Grant	12,392	31,613	- 20,927	-	23,078
Halifax	-	6,000	- 6,000	-	-
Limestone	-	2,325	- 396	-	1,929
	62,362	132,199	- 103,962	240	90,839

12 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	2023 £	2022 £
Fund balances as at 30 September 2023 are represented by:				
Tangible fixed assets	1,555	771	2,326	3,775
Current assets/(liabilities)	104,116	90,068	194,184	185,591
Balance carried forward	105,671	90,839	196,510	189,366

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none)

14 Commitments

There were no disclosable commitments during the year (2022 - none)

15 Contingent Liabilities

There were no disclosable contingent liabilities during the year (2022 - none)