



Registered charity 1150651

Helping children with disabilities and their families

A school for parents which helps parents to help their own children with cerebral palsy or other forms of motor and sensory impairment



UPDATE TO STAKEHOLDERS

for

SMALL STEPS SFP

YEAR ENDED 31 MAY 2015



CHARITY NO: 1150651

Update to Stakeholders

- year ended 31 May 2015

Charity Name: Small Steps SFP

Charity Number: 1150651

Company Number: 08353635

Period reported on: 1 June 2014 to 31 May 2015

Principal Address: 166 Roehampton Lane, London, SW15 4HR

Description: Registered as a Company Limited by Guarantee on 9 January 2013

Object: “The relief of need and advancement of education of children who have cerebral palsy or other motor and sensory impairments, and their families, through the provision of classes, activities and advice in a supportive environment”.

Public Benefit: The directors have complied with the duty in Section 17 of the Charities Act 2011 and have due regard to public benefit guidance published by the Charities Commission.

Directors:

Andrea Samuelson	- Chair
Davina Newall	- Secretary
Tim Theobalds*	- Treasurer
Joanna Brotherstone*	
Mike Fitzpatrick*	
Rachel Pain	
Leonard Stevens	
Elizabeth Dawson	

*In addition to their responsibilities as Directors, Mike Fitzpatrick, Tim Theobalds and Joanna Brotherstone are Members of the company.

Note: Heather Mathew and Neil Cox resigned their position on 23 September 2014. Davina Newall was appointed on 24 September 2014. In May 2015 Patrick de Vink was invited to attend Board Meetings.

Appointment: Any person appointed as a Director of Small Steps SFP is also a charity trustee. This is because Small Steps SFP is both a company and a registered charity. Directors have the power to appoint new directors e.g. at a Directors’ meeting. They may also be appointed by ordinary resolution at the AGM or at a General Meeting. Either means of appointment is acceptable.

Non-Statutory Update

Further to the incorporation of the charity in 2013, the Statutory Directors' Report and Financial Statements for the twelve month period 1 June 2014 to 31 May 2015 have been filed at Companies House and the Charity Commission and are available on-line.

The Directors have extrapolated information from that report on a purely voluntary non-statutory basis in order to update on the 'business as usual' results for the charitable activity undertaken by Small Steps SFP and for the sole purpose of providing information to the stakeholders of the charity. The comparatives presented in this report are extracted from the non-statutory management accounts prepared last year since the statutory comparatives being 16 months 22 days would not be helpful. The current year figures are identical to those presented in the filed and independently examined statutory accounts.

Objectives and Activities

The charity has only one category of charitable activity as defined by its objective: the relief of need and advancement of education of children who have cerebral palsy or other motor and sensory impairments, and their families, through the provision of classes, activities and advice in a supportive environment. The charity operates from 166 Roehampton Lane, following its relocation there in 2012.

Children are invited to a regular session throughout the academic year, accompanied by a parent or carer, thereby enabling parents/carers to acquire new skills. These can be repeated to assist each child at home, thus increasing the benefits of every session through repetition. Numbers on roll were maintained throughout the year - 66 children on 1 June 2014 and 66 children on 31 May 2015. A further 8 families had visited / been assessed and were awaiting placement. A further 15 families had made enquiries. 13 groups continue to be delivered of which 9 are weekly (up from 8) and 4 are fortnightly (down from 5).

The Small Steps staff infrastructure during this period has consisted of 4 full-time professional practitioners, and 5 part-time personnel (two of whom were appointed in January 2015). The full-time staff team includes a teacher, 2 conductor-teachers with Qualified Teacher Status (QTS) and a physiotherapist. Part-time personnel include two activity coordinators / administrators, two

professional practitioners and a Charity Liaison Ambassador.

The professional team plans and delivers each session, following a logical sequence of activities designed to allow the children to work on all areas of their development; physical, emotional, social, cognitive and communicative, using the principles of conductive education developed at The Peto Institute in Hungary. Sessions also follow early year's curriculum guidelines.

Children attending Small Steps have ranged from 6 months to 5 years of age. They live predominantly in South-West London though the catchment area extends over 21 boroughs. Cohorts resident in Wandsworth Borough remain the largest number.

All sessions operate for 2 to 3 hours on a group basis and include a maximum of 5 children for most groups. The group size is as appropriate to the children's needs. One group accommodates 7 children.



Achievements and Performance

Staffing was increased this year, although as recruitment proved challenging, not in the way originally intended. In order to make progress, a freelance paediatric physiotherapist (Sam) was engaged on a regular basis in January 2015 to provide additional support to families. In addition, the former Trustee / Parent Rep Tricia Paterson, who had been living in America returned to the UK and was appointed 'Charity Liaison Ambassador' with a view to broadening the representation of the charity and supporting Anita to develop the service.

The ongoing achievements of the charity are those evidenced by the children and their parents. As one dad reports:

"T has significantly improved his gross and fine motor skills since starting Small Steps. He has really benefited from the wide range of activities

and games and equipment on offer. Perhaps even more importantly he has really grown in terms of his confidence and social skills, developing into a more outgoing, happier boy who's now ready to start nursery. On a practical level, we've learnt a lot of new activities, exercises and games to use with T at home. On a more personal note, the support, kindness, patience, and good advice we've received from you have been completely invaluable during these challenging early years of T's diagnosis. Thank you so much for everything you've done for our family."



Another addition this year was of the Trustee Portal to the website, enabling the Board to have more access and responsibility within their roles. It has been very well received.

Extended Summer School sessions were delivered during July, with activity including Special Yoga and Body Rhythm sessions. 29 families signed up for summer school (44%). 45 places were offered and with 73% attendance.

There were the usual 'Give-Back' weeks during the year, generating lots of practical resources such as cleaning products that help keep running costs low. We also produced bags at Christmas; every child created a footprint and these were very popular. Also at Christmas, Singing Hands entertained guests at the Christmas Party.

In the New Year, following a Safe Moving and Handling Training, the practitioner team initiated Individual and Group Risk Assessments in order to conform to good practice. These have mostly been completed during the year.



The Graduation criteria for leaving Small Steps were maintained during the year. The pathway for children with a neurological diagnosis such as cerebral palsy is different from those children who present with a motor development delay. All children that have a primary physical need continue to access sessions until such time that they are full time at school (no later than aged 5).

The use of social media is still important to the charity and numbers have increased again, with over 535 followers now on Facebook (SmallStepsSfp) up from 350 last year and 228 followers on Twitter account (#smallstepstweet). The electronic E-News, is distributed to 366 stakeholders (up from 333 signed up last year). In addition, the 'Family Forum' continues to attract new and graduate families. The Forum provides opportunities to exchange information together. The charity maintains a frequently updated website – www.smallsteps.org.uk which aims to inform stakeholders of news and events raise public awareness of the charity and encouraging fund raising.

Governance and Management

A Board of eight Directors governs Small Steps Sfp. Two (Neil Cox and Heather Mathew) stood down at the last AGM whilst Davina Newall was appointed. The Board has four parent representatives, including Davina.

The full Board meets at least twice each academic term, to discuss service delivery, review financial performance against budget and determine the strategic direction of the charity. The finance and personnel sub-committees met a number of times throughout the year. The Strategy Working Group evolved into the Effective Provision and Strategic Planning group. Consisting of trustee and staff representation, they too met during the year. The Board delegates the day-to-day management of Small Steps to Anita Coppola, Head of Small Steps.

In addition, as indicated earlier, Tricia Paterson was appointed 'Charity Liason Ambassador' in order to support Anita in developing the service. The activity coordinators/administrators maintain the operation 'behind the scenes' and support the professional team, both working twenty-four hours per week. In addition to Directors and staff, the charity is very fortunate to benefit from the hard work of a large number of volunteers who support the charity and its activities.

One of Tricia's first tasks was to report on the Small Steps Fundraising Strategy. Her presentation confirmed that the fundraising cycle reflects the very essence of the organisation, in that it is highly personal and deeply emotional. Starting with a child in need, excellent group sessions unique in warmth and compassion help the child to improve and make parents feel supported; they and their extended family and networks then want to give back. Successful grant applications also rely on these same foundations.

In January, the Board agreed that the time was right to re-clarify and re-state the organisations ambitions for the future. Davina agreed to conduct a qualitative research exercise with key stakeholders of the charity and between March and May she and Tricia initiated this fact-finding project, conducting one-to-one in-depth interviews with all Trustees and Staff. The research sought to elicit views across the board and to deepen understanding of the nature and ethos of Small Steps, primarily to assist key decisions being made about the future of the service. The project proved to be a very positive one, confirming that there is much agreement amongst main stakeholders. The recommendations will inform the new Business Plan, (which will be written and agreed in the coming year).



The Directors are keen to support training in the context of career and service development. Staff training this year included attendance at the CEPEG Conference (Conductive Education Professional Education Group) in Liverpool and a Safe Moving

and Handling Inset delivered by trainers from the Pace Centre in Aylesbury.



Other training this year includes: Designated Safeguarding Leads (Anita & Eszter); the Treatment & Management of Cerebral Palsy, Foundation Makaton and Hip Dysplasia (Kas); Sleep Management (Eszter); Hip Dysplasia (Anthea). In addition, Cilu completed and achieved her International Diploma in Montessori Pedagogy. Further to this, members of the Board and some other of the staff team (practitioners & Tricia) visited the Dame Vera Lynn SFP in Sussex.

In light of the recognised need for ongoing external HR advice, the Board approached an independent HR adviser. She identified variations and discrepancies in contracts and made a proposal as to how to resolve these. She was then appointed to the role, with a view to resolution being achieved in the coming year.

Risk Management

The Directors have identified three main risks faced by the charity

1. Funding – obtaining sufficient income to provide for the needs of the charity
2. Personnel – recruiting and retaining sufficient levels of skilled staff
3. Premises – currently donated by London Borough of Wandsworth, though not guaranteed in the long term.

The Directors are proactive in their response to these risks and have established policies and procedures that are designed to provide reasonable, but not absolute, assurance against these risks. The Board meets regularly and has sought to establish good governance practice.

This includes effective sub-committees such as Finance and Personnel. The Management and the Board keeps all risks under review.



As the charity has no ongoing funding stream, being reliant on ad hoc grants, donations and fundraising, a key focus of the Directors is to have adequate funding to safeguard its mainstream daily activities and meet its commitments to the children, parents and its staff. The charity therefore aims to have sufficient cash reserves to enable the charity's operation to run until at least the end of the next school year (July 2016). In addition it hopes to have some excess funds to finance development. The funding situation is always at risk. The Directors are mindful of the wider economic climate and are vigilant to this, striving to use all money raised in the most efficient and cost effective manner, whatever the conditions.

Results for the year

The results for the year ended 31 May 2015 as compared with those of year end 31 May 2014 are as follows:

	2015 £	2014 £
Incoming resources		
Before donated services	336,704	277,598
Donated services	39,725	37,882
Total incoming resources	376,429	315,480
Resources expended		
Before donated services	296,394	263,342
Donated services	39,725	37,882
Total resources expended	336,119	301,224
Net incoming resources	40,310	14,256

Of the £376,429 generated, £304,378 (80%) was from voluntary donations and grants. A total of £305,853 (81% of income and 91% of total costs) was spent on charitable activity; that of benefiting children with cerebral palsy or other motor sensory impairments.

Small Steps SFP has total funds of £402,248 carried over, which is much more than anticipated. The charity had resolved to expand more this year but failed to do so due to difficulties in recruiting and the capacity of the second room. The coming year will present a very different picture and the expansion of the service will be funded out of this cash. Two new conductors have been interviewed and the Local Authority has identified a possible property for the charity to look at in light of the current site becoming unavailable.

The charity will continue to face the ongoing risk of needing to fund its premises wherever it is located, recognising that as there is no long term funding arrangement in place (most grants and donations being one-off). It will need to work as hard as ever to secure income, in light of the definite planned increase in service and corresponding increase in cost base.



Fundraising Activities

It costs in excess of £330,000 per year to run Small Steps SFP and it is with thanks to all those individuals and organisations that have helped raise vital funds during the year that enable Small Steps SFP to continue its important work in the community. The fact that Small Steps is a free service and utilises a non-aggressive fundraising style is noted as being key in its fundraising success.

Notable grants and donations received during the year (over £1000), along with initiatives led by parents, friends and colleagues include:

- £30,696 (year 2 of 3) from the BBC Children In Need Appeal (Fearne Cotton visited Small Steps in October)
- £40,000 from a charitable foundation that wishes to remain anonymous
- £30,000 from the Barbara Ward Children's Foundation
- £25,167 from Richard O'Dwyer, raised via Credit Punch 4
- £17,337.53 from a charitable foundation that wishes to remain anonymous
- £16,600 from the White Thistle Ball
- £12,966 from the Generations Foundation
- £10,000 from Acorn Nursery
- £10,000 from the Tommy Hollis Children's Fund
- £7000 from the Black Tie Glenmore Ball (thanks Sarah & Colin & Richard & Ads & Penny & Chris & Sofie & Davina)
- £3600 from Wandsworth CYPP (Children and Young People's plan priorities)
- £5000 from the Porters Trust
- £3704 from Falconwood Golf Club and an additional £3000 associated with this event from The Incorporated Church Institute – Upper Tooting
- £3946 from Miss Delaney's Nursery School
- £3830 from Sidley Austin LLP (thank you Jason Glover)
- £3132.95 from Hampton Court Golf Club Ladies (thank you Meg & Lena)
- £3000 from Network Rail - South East Route (thank you Paul Donald and Angus McConchie)
- £3000 from GC Gibson; thanks Lucy Kelly
- £2500 from Kew College
- £2500 from John Thompson and Partners (thanks Joanna Allen)
- £2500 from April Allen's family (thanks Susanna & Mark)
- £2500 from A2Dominion (thanks Alex Smith and Irons family)
- £1800 from Radnor House School
- £1620 from MTT Consulting (thanks Paul Mott)
- £1600 from Pest Houses Fund
- £1500 from Margaret Webb (Anita's teacher at secondary school)
- £1250 from Bartlams Ltd
- £1179.33 from the Huntress Group
- £1070 from Bishopford Road Social Club (thanks Sue & Geoff)
- £1000 from James Grant Media
- £1000 from Doreen & Brian Johnston
- £1000 from Gracious Heart Foundation (thank you Tatiana)

As in previous years the charity hosted stalls at Richmond and Kew Fairs as well as running the Christmas Raffle, organising Northbrook Sales and Branded Christmas Puddings for Corporates.



In addition, the following all contributed through various feats, challenges, sponsorships, events and donations: the Kew Fete Committee; Royal Sun Alliance UK Underwriting Team; the Miles Trust; Alphabet Nursery; Arlo & Mary; Stacy Paddon; Lauren Samuelson and Anne Chesterton for their Teapot Gardens; Neighbourly (Starbucks); the Mulsanne Partnership completed a 24 hour challenge; Q Developments completed the 3-peaks challenge; North Curry Community Coffee Shop; the Simone Cowland Trust (thanks Claudia and Isaac); Beyond Events (thanks Kate Kassar); the Cheyne Children's Charity; the Solidarity Spiritist Church; St Winefrede's First Friday Lunch (thanks Liz Robinson); Kensington Prep School (thanks Prudence Lynch); the Merlin School; RBS Watford; the Arab Boy in Putney (thank you Phil Evison, Jenny & Al); Carols Place in East Sheen; Bricklayers Arms in Kingston (thanks Zoe Day); the LGSO; Aaron Cassidy cycled from London to Paris; as did Magda Kruk; Anna Martin completed the Miami pro-fitness championships; Davina, Purdy, Ali and friends completed a 'push & pull'; Kai & his mum Kathleen walked Coast To Coast; John & Rachel completed the London 10k; as did Lindsay Banks; as did Anthea's son Nick Pell and partner Joanna; as did Day Macaskill; Lizzie D, Rachel Xuereb and friends completed the Grand Union Canal walk; Andrea hosted a Christmas Sale; QVC had a cake sale (thanks James); Geoffrey Frith; Matt White completed the Brighton Marathon; Craig Walliser completed the Hampton Court Half Marathon; as did Oliver BB's dad Ian; and Paul Nicholson; Jamie Belcher completed the Great North Run and David Soubeyrand ran the London Marathon... all for Small Steps.

In the context of fundraising and donations, we would like to congratulate Charlotte Grobien of Give-It-Away (www.give-it-away.co.uk) who was awarded an OBE in the New Year's Honours List for her Services to Children and Young People in Wandsworth, Greater London and Surrey. Charlotte has been a generous friend to Small Steps.



Although we provide a free service, several parents make regular donations and/or tell their friends about Small Steps. To this end, thanks goes to all who support the service through their regular standing orders, including parents, staff and trustee family members, friends and parents of children who used to attend sessions. Thanks also to those who ask their employers to help Small Steps SFP via their matched giving schemes.

A huge thank you, as always, to all those who have contributed this year. You know who you are and you really do make a difference.

Future developments

The demand from parents and children who wish to access Small Steps SFP continues to be high and the charity has an absolute duty to meet this need. In the coming year, a new Business Plan, informed by the Qualitative Research Exercise will be written. The Directors will appoint at least one more full time conductor practitioner and will seek to fill the full time charity support assistant vacancy. A new database (eTapestry) will be implemented and staff roles will be consolidated in light of a key member of staff indicating her intention to wind down her hours to retirement. All of these actions will ensure that Small Steps continues to 'put families first'.

The Directors are also aware that the Local Authority – London Borough of Wandsworth – is still consulting on the regeneration of the Roehampton Area, including the sale and redevelopment of 166 Roehampton Lane. The Alton Area Regeneration Masterplan was presented to and approved by Wandsworth Council in the

autumn. A main implication for Small Steps SFP is that it will have to relocate within the next few years. The Directors are prepared for this eventuality and have been actively seeking new premises. A two-pronged approach was initiated that included an autonomous search for commercial premises as well as ongoing discussions with the Local Authority, who have identified a possible property in the local area. The charity is keen to secure this property and negotiations with key personnel in the Council have been initiated. We are working to successfully conclude this as soon as possible.

Related Parties

Small Steps SFP is an independent charity. It has historical links with Greenmead, a special school in Putney for children with physical disabilities (PD), profound and multiple learning disabilities (PMLD) and severe learning difficulties (SLD).

Other related parties are the Local Authority (London Borough of Wandsworth), Management Personnel at 166 Roehampton Lane as well as other stakeholder organisations in the Roehampton Community.

No remuneration was paid to or expenses reimbursed to any of the Directors or people connected to them. No transactions were made with Directors or connected persons other than voluntary unconditional donations to the charity.



Declaration

The Directors declare that they have read and approved this update.

Signed on their behalf by:

.....
 Andrea Samuelson (Chair)
 Date: 22 September 2015

SMALL STEPS SFP

NON-STATUTORY PROFORMA ACCOUNTS

FOR THE YEAR ENDED

31 MAY 2015

FOR INFORMATION ONLY

REGISTERED CHARITY NO. 1150651

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

NON-STATUTORY STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2015

Extracted from the independently examined statutory accounts of Small Steps SFP for the period ended 31 May 2015; comparatives extracted from the management accounts of Small Steps SFP for the year ended 31 May 2014 (note 1)

	2015	2015	2015	2014
	Unrestricted Funds	Restricted Funds (note 11)	Total Funds	Total Funds
	£	£	£	£
Incoming resources from generated funds				
<i>Voluntary income</i>				
Donations and Grants (note 2)	216,946	87,432	304,378	260,149
<i>Activities for generating funds</i>				
Fund raising events	66,722	-	66,722	50,119
<i>Investment Income</i>				
Bank interest	5,329	-	5,329	5,212
Total Incoming Resources	288,997	87,432	376,429	315,480
Resources expended				
Cost of generating funds				
Costs of generating voluntary funds	(16,326)	-	(16,326)	(4,955)
Fund raising events	(9,811)	-	(9,811)	(4,875)
Charitable activity	(208,910)	(96,943)	(305,853)	(290,787)
Governance costs	(4,129)	-	(4,129)	(607)
Total resources expended (note 4)	(239,176)	(96,943)	(336,119)	(301,224)
Net Income for year	49,821	(9,511)	40,310	14,256
Reconciliation of funds				
Balance Brought Forward	338,090	23,848	361,938	347,682
Balance Carried Forward	387,911	14,337	402,248	361,938

The accounts have been prepared under the basis set out in note 1

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

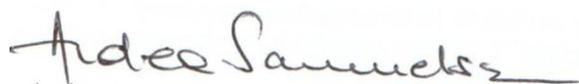
NON-STATUTORY BALANCE SHEET
At 31 May 2015

*Extracted from the independently examined statutory accounts of Small Steps SFP for the period ended 31 May 2015
 (note 1)*

	2015	2014
	£	£
Fixed Assets		
Tangible Fixed Assets (note 7)	1,894	5,183
Current Assets		
Debtors (note 8)	7,470	13,004
Bank Accounts	410,085	350,656
Cash in hand	46	17
	417,601	363,677
Less: Creditors due within one year (note 9)	(17,247)	(6,922)
	400,354	356,755
Net current assets		
	402,248	361,938
Net assets	402,248	361,938
Represented by:		
Unrestricted Funds: designated funds (note 11)	387,911	338,090
Restricted Funds (note 11)	14,337	23,848
	402,248	361,938
Total funds	402,248	361,938

The directors have prepared these non-statutory proforma accounts under the basis set out in note 1 in order to provide stakeholders with “business-as-usual” 12 month results and comparatives (as the comparative figures in the statutory accounts are for a long accounting period of 16 months 22 days and are therefore not directly comparable).

These financial statements were approved by the board of directors on 22 September 2015 and signed on their behalf by:



Andrea Samuelson
 Director

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Accounting policies

a) Basis of preparation: Extraction of non-statutory accounts

These accounts have not been prepared to meet any regulatory requirement and have prepared voluntarily by the directors for the sole purpose of providing information to the stakeholders of the company.

The directors believe it is in the interest of the stakeholders of the charitable undertaking to see the results of the charitable undertaking for the year to 31 May 2015 and the balance sheet at 31 May 2015, with 12 month comparatives, in order to compare the performance with prior and future years on a “business as usual” basis. These non-statutory 12 month accounts have been prepared because the comparatives in the statutory accounts of the company do not reflect 12 months of activity and are therefore not directly comparable.

Current year: 12 months ended 31 May 2015

The results for the year ended 31 May 2015, and the balance sheet at 31 May 2015 and 31 May 2014, are directly extracted from, and therefore identical to, the independently examined statutory accounts of the company.

Comparative period: 12 months ended 31 May 2014

The comparative period in the statutory accounts is for the company's first accounting period which was a long period of 16 months and 22 days from the date of incorporation on 9 January 2013 to 31 May 2014. The company commenced charitable activity on 5 February 2013 when the assets were transferred to the company from the trust which previously performed these activities. The comparative figures in the statutory accounts therefore represent charitable activity for approximately 16 months are not directly comparable to the 12 month figures presented for the current year.

The comparable, but non-statutory, 12 month comparative results have been extracted from the unexamined management accounts of the company. The extracted figures are reconciled to the statutory figures in note 12.

Statutory accounts

The report and accounts of Small Steps SFP for year ended 31 May 2015 and for the 16 month 22 day period ended 31 May 2014 have been filed with Companies House and are available from the directors, 166 Roehampton Lane. London, SW15 4HR.

b) Basis of preparation: application of accounting standards

The comparative accounting period of 12 months has been prepared on a non-statutory basis to provide comparable figures; it is not the comparative period under Company Law (which is 16 months 22 days ended 31 May 2014). In all other respects, the Statement of Financial Activities, Balance Sheet and accompanying notes have been prepared under the historical cost convention, and presented to the fullest extent possible in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) and the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” published in March 2005 as if these standards applied to the aggregated and extracted results.

• c) Going concern assumption

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The accounts have been prepared on the going concern assumption. All incoming resources and resources expended derive from continuing activities. The directors are satisfied that the charity has sufficient reserves at 31 May 2015 to meet any shortfall between incoming resources and expenditure of resources for at least the twelve months following the date of presenting the accounts.

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

1) Accounting policies (*continued*)

d) Incoming resources

All incoming resources are accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable. Voluntary income includes donations from trusts and foundations, corporate and individual donations and donated services. Donated services are included as income where the benefit to the charity is reasonably quantifiable and measurable. Income from activities for generating funds includes ticket sales and other income from events organised by or on behalf of the charity.

e) Resources expended

Expenditure is included on an accruals basis. Support costs have been allocated to cost categories based on the estimated usage of supporting resources and an estimate of staff time spent on each category.

Cost of generating funds includes the direct costs of third party donation website fees and the cost of organising events.

Resources expended on charitable activity are the direct and support costs of delivering the company's sole category of charitable activity: the relief of need and advancement of education of children who have cerebral palsy or other motor and sensory impairments, and their families, through the provision of classes, activities and advice in a supportive environment.

Governance costs comprise primarily the costs of compliance with constitutional and statutory requirements.

f) Fund accounting

Unrestricted funds are available to use to further any purpose of the charitable undertaking. Designated funds are unrestricted funds which have been set aside to fund particular activities of the charity. Restricted funds are donated for particular areas of the charity work or to cover particular expenses.

g) Tangible fixed assets.

Tangible fixed assets are stated at historical cost and depreciated over their estimated economic life. Individual fixed assets costing less than £1,500 are written off in the year of purchase. Higher value assets are depreciated over their estimated useful lives as follows: IT equipment: 2 years; Fixtures & fittings: 5 years

h) Pensions

Pension costs includes payments made directly to individual defined contribution schemes held by members of staff. One member of staff is also a member of the government teachers' pension scheme. The directors are unable to confirm the charity's share of the underlying assets and liabilities of the scheme and therefore the scheme is accounted for as a defined contribution scheme with the costs equal to the contributions made for the accounting period. The company's payments to this scheme ceased on 1 January 2014.

i) Taxation

As a charity, the company is exempt from tax on income and gains falling within tax legislation to the extent that these are applied to its charitable objects. No tax charges have arisen on the company in the period.

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Donations and grants

	2015 Unrestricted Funds £	2015 Restricted Funds £	2015 Total Funds £	2014 Total £
Grants	6,600	87,432	94,032	81,529
Donations	170,621	-	170,621	140,738
Donated services (note 3)	39,725	-	39,725	37,882
	<u>216,946</u> =====	<u>87,432</u> =====	<u>304,378</u> =====	<u>260,149</u> =====

The charity is registered with Just Giving and Virgin Money Giving donation websites. £39,874 (2014: £30,223) of the donations were received through these websites.

Donated services

Donated services are recognised where quantifiable and measurable as a donation and a corresponding cost and are analysed as follows:

The corresponding costs have been recognised as follows:

	£	2015	£	2014	
expended on charitable activity					Resources
Premises costs		24,206		32,690	
Legal & professional services		15,519		5,192	
		<u>39,725</u> =====		<u>37,882</u> =====	

SMALL STEPS SFP
NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2015 - For information only

NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Resources expended on charitable activity

	Basis of allocation	Voluntary donations £	Events £	Charitable activity £	Governance £	2015 Total £	2014 Total £
Direct costs							
Staff costs	<i>Staff time</i>	11,992	2,998	214,022	3,619	232,631	228,956
Premises	<i>Usage</i>	-	-	34,300	-	34,300	32,690
Resources & equipment	<i>Usage</i>	1,752	2,565	9,340	-	13,657	18,255
Donations via websites	<i>Usage</i>	2,582	-	-	-	2,582	1,576
Event costs	<i>Usage</i>	-	4,248	-	-	4,248	1,332
		16,326	9,811	257,662	3,619	287,418	282,809
Support costs							
Staff costs	<i>Staff time</i>	-	-	18,261	-	18,261	-
Communications & IT	<i>Usage</i>	-	-	6,897	-	6,897	3,597
Legal & professional	<i>Usage</i>	-	-	15,519	-	15,519	5,192
Other administration costs	<i>Usage</i>	-	-	4,225	510	4,735	3,805
Depreciation of support assets	<i>Usage</i>	-	-	3,289	-	3,289	5,821
		-	-	48,191	510	48,701	18,415
Total resources expended		16,326	9,811	305,853	4,129	336,119	301,224

The company has only one category of charitable activity: the relief of need and advancement of education of children who have cerebral palsy or other motor and sensory impairments, and their families, through the provision of classes, activities and advice in a supportive environment.

Support costs have been allocated to cost categories based on the estimated usage of supporting resources and an estimate of staff time spent on each category.

Net income for period

- This is stated after charging depreciation of £3,289 (2014: £5,821)

During the period, accounting services and the independent examiner's services were donated without charge. The value of these services are not readily quantifiable and have therefore not been recognised.

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NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Staff costs

	2015 £	2014 £
Salaries	220,588	199,680
Employer's National Insurance costs	22,259	19,645
Pension costs	8,045	9,631
	250,892	228,956

The charity currently employs four full time and four part time staff (2014: four full time and three part time).

The directors were not paid during the year and no trustee or director received an emolument or payment for professional or other services (2014: nil).

Tangible Fixed Assets

	IT & fittings £	Fixtures £	Total £
Cost			
At 1 June 2014	9,284	3,661	12,945
Additions	-	-	-
At 31 May 2015	9,284	3,661	12,945
Depreciation			
At 1 June 2014	(6,752)	(1,010)	(7,762)
Charge for year	(2,532)	(757)	(3,289)
At 31 May 2015	(10,128)	(1,893)	(12,021)
Net book value			
At 31 May 2014	2,532	2,651	5,183
At 31 May 2015	-	1,894	1,894

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NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Debtors

	2015 £	2014 £
Donations and Grants receivable	2,922	7,045
Prepayments and accrued income	4,548	5,959
	<u>7,470</u>	<u>13,004</u>
	=====	=====

Creditors due within one year

	2015 £	2014 £
Other creditors	6,449	5,931
Accruals	10,798	991
	<u>17,247</u>	<u>6,922</u>
	=====	=====

Related party transactions

Three of the directors are also members of the company (2014: three).

No director or any other person related to the charity has any personal interest into any contract or transaction entered into by the charity during the period (2014: none).

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NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Movement in funds

	At 1 June 2014 £	Incoming resources £	Outgoing resources £	At 31 May 2015 £
Restricted funds				
Staff costs	20,849	59,100	(65,665)	14,284
Provision of classes	400	25,966	(26,366)	-
Resources and equipment	2,599	2,366	(4,912)	53
Total restricted funds	<u>23,848</u>	<u>87,432</u>	<u>(96,943)</u>	<u>14,337</u>
Unrestricted funds				
Reserves	<u>338,090</u>	<u>288,997</u>	<u>(239,176)</u>	<u>387,911</u>
Total funds	<u><u>361,938</u></u>	<u><u>376,429</u></u>	<u><u>(336,119)</u></u>	<u><u>402,248</u></u>

Purposes of restricted funds

Staff costs

These funds comprise grants towards specific staff costs for specific periods of time.

Provision of classes

These funds comprise grants and donations towards the running costs of teaching/therapy sessions undertaken by the charity and are for specific periods of time.

Resources and equipment

These funds comprise grants towards the cost of specific items of equipment or resources (such as training sessions and provision of external services) to the charitable activities.

Purpose of unrestricted funds

Reserves:

As the charity has no ongoing funding stream, being reliant on ad hoc grants, donations and fund raising, a key focus of the directors is to have adequate funding to safeguard its mainstream daily activities and meet its commitments to the children, parents and its staff. The charity therefore aims to have sufficient cash reserves to enable the charity's operation to run until at least the end of the next school year (July 2016). In addition it hopes to have some excess funds to finance development. With the planned expansion of services and increase in staff the charity's annual cost base is expected to increase next year. The charity had resolved to expand more this year but failed to do so due to difficulties in recruiting and the capacity of the second room. The coming year will present a very different picture and the expansion of the service will be funded out of this cash. New staff have been identified and new premises are actively being sought in light of the current site becoming unavailable.

The charity will continue to face the ongoing risk of needing to fund its premises wherever it is located, recognising that as there is no long term funding arrangement in place (most grants and donations being one-off). It will need to work as hard as ever to secure income, in light of the definite planned increase in service and corresponding increase in cost base.

The directors have therefore designated the unrestricted funds of £387,911 at 31 May 2015 to guarantee that the charity can meet its objective and continue to provide its services to disabled children and their families for the coming year.

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NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS

Reconciliation of proforma results to statutory accounts

Current year results and comparative balance sheet

As explained in note 1, these are taken directly from the independently examined account and report of the company for the year ended 31 May 2015.

Comparative year results

These have been extracted from the management accounts of the company for the period ended 31 May 2014

	2014 4 months extraction (a) £	2014 12 months extraction (b) £	2014 Combined Total (c)	2014 Company statutory (d) £	Variance
<i>Period of activity: from to:</i>	<i>6 Feb 2013 31 May 2013</i>	<i>1 Jun 2013 31 May 2014</i>	<i>6 Feb 2013 31 May 2014</i>	<i>6 Feb 2013 31 May 2014</i>	
Total Incoming Resources	130,313	315,480	445,793	445,793	-
Total resources expended	(118,490)	(301,224)	(419,714)	(419,714)	-
Net Incoming Resources before transfer of assets and undertaking	11,823	14,256	26,079	26,079	-
Transfer of assets and undertaking (e)	335,859	-	335,859	335,859	-
Net Income for period	<u>347,682</u> =====	<u>14,256</u> =====	<u>361,938</u> =====	<u>361,938</u> =====	<u>-</u> ===

(a) Results for the period from 6 February 2013 to 31 May 2013 extracted from the unexamined management accounts of the company.

(b) Results for the 12 month period ended 31 May 2014 extracted from the unexamined management accounts of the company (the comparatives presented in these financial statements).

(c) Combing the above two extracted figures to give the results for the same long period as the company's first statutory financial statements.

(d) Taken from the independently examined financial statements of the company for the 16 month 22 day period from incorporation on 9 January 2013 to 31 May 2013. The company undertook no activity until after the transfer of assets and undertaking on 5 February 2013.

(e) On 5 February 2013, the trustees of Small Steps – School for Parents, Greenmead, an unincorporated association, transferred the entire assets and charitable undertaking to the company. All of the charity's employees transferred to the company. The trustees were appointed directors of the company. The transfer of the charitable undertaking had no impact on the charity's activities, objectives or principles.