



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 2014**



**CHARITY NO: 1150651**

# Update to Stakeholders

## - year ended 31st May 2014

**Charity Name:** Small Steps SFP

**Charity Number:** 1150651

**Company Number:** 08353635

**Period reported on:** 1/6/13 to 31/05/14

**Principal Address:** c/o 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
Heather Matthew	- Secretary
Tim Theobalds*	- Treasurer
Joanna Brotherstone	
Mike Fitzpatrick*	
Rachel Pain	
Neil Cox*	
Leonard Stevens	
Elizabeth Dawson	

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

**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 as referred to in last year's update, the Statutory Directors' Report and Financial Statements for the 16 month 22 day period from incorporation on 9 January 2013 through to 31 May 2014 have been filed at Companies House and the Charity Commission and are available from both on-line as well as at [www.smallsteps.org.uk](http://www.smallsteps.org.uk) and the Registered Office at 166 Roehampton Lane.

The directors have extrapolated information from that report on a purely voluntary non-statutory basis to update on the 'business as usual' results for the year ended 31 May 2014 for the charitable activity undertaken by Small Steps SFP. The accompanying 12 month accounts have not been prepared to meet any regulatory requirement and have been prepared voluntarily by directors for the sole purpose of providing information to the stakeholders of the charity.

## 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. There were 57 children on roll on 1 June 2013, increasing to 66 children on roll on 31 May 2014. A further 21 families had visited, been assessed or made enquiries at the end of the year, though not placed in sessions. A total of 13 groups are now delivered. Of these, 8 are weekly (up from 6) and 5 are fortnightly.

The Small Steps staff infrastructure during this period has consisted of 4 full-time professional practitioners, the 4<sup>th</sup> being appointed part way through the year, from September 2013, and 3 part-time personnel, one of whom is a professional practitioner. 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 and a physiotherapist.

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

During the summer 2013 the London Borough of Wandsworth provided an additional session room for the charity, utilising space previously used by South Thames College cafeteria area. This was very much appreciated as it does offer some potential to further grow capacity. 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.

In September 2013 a new full time practitioner joined the team. This provided the opportunity for physiotherapy input to be offered across all groups, though practice remains holistic. The new practitioner made a presentation to the Board entitled 'Conductive Education and Facilitation' part way through her Induction programme.

The Graduation criteria for leaving Small Steps were revisited 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 can now continue to access sessions until such time that they are full time at school (no later than aged 5).



The numbers of children on roll increased, up from 57 at the start of the year to 66 at the end. A total of 13 groups are delivered. Of these, 8 are weekly, up from 6 and 5 are fortnightly.

Small Steps once again designed and printed its own Christmas Cards this year. Every group contributed and the cards were very well received.

Small Steps facilitated 3 successful work-experience placements during the year.

During the spring term, a 'Resilience and Coping Strategies' workshop was delivered for parents. Attendance was good and feedback very positive. In addition Small Steps took the opportunity to host the 'Blue Sky Programme' for some of its waiting families during the Easter holidays. The additional 'Special Yoga for Special Children' session delivered during the same period was equally well received by those who attended. Four Oily Cart performances were offered at the end of the year, during the May half-term break and were very popular.

The use of social media is increasingly important to the charity and numbers have increased again, with over 350 followers now on Facebook (SmallStepsSfp) up from 280 last year and more activity on the Twitter account (#smallstepstweet). A new Electronic newsletter, E-News, was initiated during the autumn. Distributed half-termly, it is

very well received. 333 stakeholders have signed up to receive it. In addition, a new 'Family Forum' was established on Facebook, with an active and growing membership of both graduate and current families. The Forum provides opportunities to exchange information together. The charity maintains a frequently updated website – [www.smallsteps.org.uk](http://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 nine Directors governs Small Steps Sfp. This includes four parents. 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. A Strategy Working Group, consisting of trustee and staff representation also met during the year. The Board delegates the day-to-day management of Small Steps to Anita Coppola, Head of Small Steps. 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.



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

A Safeguarding briefing was delivered by the Deputy Head of Wandsworth Early Years. This was attended by all staff and 3 directors. The new practitioner attended the 3 day 'Introduction to Conductive Education' at the Pace Centre as part of her induction. She also did the 3 day 'Introduction to Paediatrics' delivered by the Association of Paediatric Physiotherapists and the 3 day 'Workplace and Paediatric First Aid Training' hosted by Wandsworth. The Senior Professional Team Member was able to update her knowledge by attending the 5 day Bobath Refresher and other members took the opportunity to visit Dame Vera Lynn School for Parents followed by attendance at a Salesforce Database training.



## 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 would include 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 2015). 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 2014 as compared with those of year end 31 May 2013 are as follows:

	2014	2013
	£	£
<b>Incoming resources</b>		
Before donated services	277,598	361,901
Donated services	37,882	68,116
<b>Total incoming resources</b>	<b>315,480</b>	<b>430,017</b>
<b>Resources expended</b>		
Before donated services	263,342	237,541
Donated services	37,882	68,116
<b>Total resources expended</b>	<b>301,224</b>	<b>305,657</b>
<b>Net incoming resources</b>	<b>14,256</b>	<b>124,360</b>

The income for 2014 is significantly less than 2013, which was an exceptional year. £315,480 of incoming resources was generated, of which 80% was from donations and grants. We were able to ensure that over 96 pence of every pound raised was directly used to benefit children with cerebral palsy or other motor sensory impairments. The charity utilised £301,224 of resources on delivering its objectives. Just over 76% of these resources were used to employ the staff.

Small Steps SFP has total funds of £361,938 carried over. The charity plans to expand the service over the coming year, as set out below, which will be funded out of this cash. The charity also faces the continuing risk of needing to fund new premises in the event the current site becomes unavailable. Small Steps SFP does not have a long term funding arrangement in place as most grants and donations are one-off. The charity needs to work as hard as ever to secure donations, especially in light of the planned increase in service and corresponding increase in cost base.

## Fundraising Activities

It costs in excess of £300,000 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.



Notable grants and donations received during the year (over £2000), along with initiatives led by parents, friends and colleagues include:

- £30,962.10 from the BBC Children In Need Appeal, confirming that a further 3 year grant has been approved
- £25,000 from a charitable foundation that wishes to remain anonymous
- £24,700 from Richard O'Dwyer, raised from Credit Punch 3
- £15,000 from Capita – thanks Louis' dad
- £14,300 from the White Thistle Ball
- £13,200 from the True Colours Trust; twice the amount that was requested
- £9000 from Kensington Prep School; thank you Prudence Lynch
- £9000 from the Ingles Charitable Trust (£5000 plus £4000) plus £500 from Beyond Events (thanks Kate Kassar)
- £5787 from Wandsworth CYPP (Children and Young People's plan priorities)
- £5000 from the Porters Trust
- £5000 from the Generations Foundation towards equipping additional room
- £5000 from the Gracious Heart Foundation
- £4800 from the London Community Fund
- £4200 from Santander
- £4000 from GC Gibson; thanks Lucy Kelly
- £3000 from YPI Harrodian; well done 'Team Small Steps'
- £3000 from Lloyds Charities Trust; thanks Mark Allan
- £3000 from Network Rail – Sussex Route

- £2592 from Network Rail – Wessex Route
- £2498 from Kew Fete; thanks Committee
- £2335 from Bishopford Social Club
- £2000 from the London Borough of Hammersmith and Fulham, in recognition of the support given to families resident in that borough.

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.

In addition, the following all contributed through various feasts, challenges, sponsorships, events and donations: F&C Reit Asset Management; John Thompson LLP; St. John Southworth Fund; the Kew Fete Committee; Reverend Wardell at Hampton Church; St. Margaret's Church; Broadgate Mainland; Jason Glover, Sandee Smith and Sidley Austin LLP; Paul Mott and MTT Consulting; Steve Partridge; Sarah Atley, Robert King and all the Royal Sun Alliance UK Underwriting Team; Ionian Weddings; Margaret Webb; Hornsby House School; Radnor House School; Pest Houses Fund and the Miles Trust; Alphabet Nursery; Putney and Raynes Park Waitrose stores; The Bricklayers Arms in Kingston; Lauren Samuelson; Steve Owens and John Spanswick; the Arab Boy in Putney; Carol's Place in East Sheen; Dave Parker; Patty & Richard Latham; Rob Wilshire; Jon Marchese; Matthew White; Christina Bridge; The Edington Charitable Trust; Pippa Pop-In's nursery; North Curry Coffee House; Corinthian Lodge; Andrew Styles; Susie Goldring; Ian Chapman; James Lynch and Maddy; Tarryn Dicks; Claire Stevens, Chris, Zoe and Rob; Louise and Max Arnold; Charlie and Sarah Dalton; The Tommy Hollis Foundation; Tim Hickey; James Duffitt; Nicola Plump; Asda Kingston; Jim Buckle; Chelsea Building Society Ealing; and Wendy Cusden.



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

There has been a significant increase in the number of parents and children who wish to access Small Steps SFP. In order to meet these needs the directors are appointing an additional full time practitioner and an additional full time charity support assistant. This will increase the capacity to provide the early intervention that is core to the ethos of Small Steps SFP. It will enable an increase in the number of sessions that can run concurrently, thereby substantially decreasing the waiting list. In the longer term, Small Steps SFP is likely to appoint a deputy head to consolidate the service and to provide long term sustainability.

The directors are also aware that the Local Authority – London Borough of Wandsworth - is consulting on the regeneration of the Roehampton Area, including the possible sale and redevelopment of 166 Roehampton Lane. The outcome of this consultation will in all probability mean that Small Steps SFP will have to relocate within the next few years as it is not an integral part of future plans due to be presented to the Borough Council in the autumn. The directors are prepared to put funds aside for this eventuality and to actively seek new premises.

## Related Parties

Small Steps SFP 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:

A handwritten signature in black ink that reads 'Andrea Samuelson'. The signature is written in a cursive style.

Andrea Samuelson (Chair)  
Date: 22<sup>nd</sup> September 2014

# **SMALL STEPS SFP**

**NON-STATUTORY PROFORMA ACCOUNTS**

**FOR THE YEAR ENDED**

**31 MAY 2014**

**FOR INFORMATION ONLY**

**REGISTERED CHARITY NO. 1150651**

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**NON-STATUTORY STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 May 2014**

*Extracted from the management accounts of Small Steps SFP for the period ended 31 May 2014; comparatives aggregated and extracted from the management accounts of the company and from the accounts Small Small Steps School for Parents, Greenmead for the year ended 31 May 2013 (note 1)*

	2014 Extracted (note 1)	2014 Extracted (note 1)	2014 Extracted (note 1)	2013 Aggregated (note 1)
	Unrestricted	Restricted Funds (note 13)	Total Funds	Total Funds
	£	£	£	£
<b>Incoming resources from generated funds</b>				
<i>Voluntary income</i>				
Donations and Grants (note 2)	173,620	86,529	260,149	376,799
<i>Activities for generating funds</i>				
Fund raising events	50,119	-	50,119	50,870
<i>Investment Income</i>				
Bank interest	5,212	-	5,212	2,348
<b>Total Incoming Resources</b>	<b>228,951</b>	<b>85,529</b>	<b>315,480</b>	<b>430,017</b>
<b>Resources expended</b>				
<b>Cost of generating funds</b>				
Costs of generating voluntary funds	(4,955)	-	(4,955)	(3,025)
Fund raising events	(4,875)	-	(4,875)	(6,793)
<b>Charitable activity</b> (note 4)	(174,622)	(116,165)	(290,787)	(266,839)
<b>Governance costs</b> (note 5)	(607)	-	(607)	(29,000)
<b>Total resources expended</b>	<b>(185,059)</b>	<b>(116,165)</b>	<b>(301,224)</b>	<b>(305,657)</b>
<b>Net Income for year</b>	<b>43,892</b>	<b>(29,636)</b>	<b>14,256</b>	<b>124,360</b>
<b>Reconciliation of funds</b>				
Balance Brought Forward	294,198	53,484	347,682	223,322
<b>Balance Carried Forward</b>	<b>338,090</b>	<b>23,848</b>	<b>361,938</b>	<b>347,682</b>

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

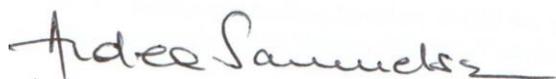
**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**NON-STATUTORY BALANCE SHEET**  
**At 31 May 2014**

*Extracted from the accounts of Small Steps SFP for the period ended 31 May 2014; comparatives extracted from the management accounts of the company (note 1)*

	2014 Company (note 1) £	2013 Extracted (note 1) £
<b>Fixed Assets</b>		
Tangible Fixed Assets (note 9)	5,183	11,004
<b>Current Assets</b>		
Debtors (note 10)	13,004	8,420
Bank Accounts	350,656	336,818
Cash in hand	17	60
	363,677	345,298
Less: Creditors due within one year (note 11)	(6,922)	(8,620)
	<b>356,755</b>	<b>336,678</b>
<b>Net current assets</b>		
	<b>361,938</b>	<b>347,682</b>
<b>Net assets</b>		
Represented by:		
Unrestricted Funds: designated funds (note 13)	338,090	294,198
Restricted Funds (note 13)	23,848	53,484
	<b>361,938</b>	<b>347,682</b>
<b>Total funds</b>		
	<b>361,938</b>	<b>347,682</b>

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 following the transfer of the charity assets and undertaking from Small Small Steps School for Parents, Greenmead to Small Steps SFP on 5 February 2013. These financial statements were approved by the board of directors on 22 September 2014 and signed on their behalf by:



Andrea Samuelson  
 Director (Chair)

For and on behalf of the directors

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Accounting policies**

a) Basis of preparation

i) *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 both the trust and 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 full year to 31 May 2014 and the balance sheet at 31 May 2014, 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 statutory accounts of the trust and company do not reflect 12 months of activity:

- The final accounts for the trust were prepared for the year ended 31 May 2013. The figures in these accounts reflect activity up to and including 5 February 2013 at which point the entire assets and charitable undertaking were transferred to the company. The accounts therefore show the results for 8 months and 5 days.
- The first accounting period of the company was from incorporation on 9 January 2013 to 31 May 2014, reflecting activity from after the transfer i.e. 6 February 2013 to 31 May 2014, a period of 15 months and 23 days.

The non-statutory 12 month figures have been extracted from the unexamined management accounts of the company and where possible from the independently examined statutory accounts for the trust and company. The extracted figures are reconciled to the statutory figures in note 14. The terms used in columns headings are as follows:

<b>“Aggregated”</b> : Aggregated income and costs for the year to 31 May 2013 extracted from the accounts of the trust and company.:	The comparative figures are an aggregation of results extracted from the independently examined accounts of the trust for the year to 31 May 2013 and the unexamined management accounts of the company for the period ended 31 May 2013. In aggregating the figures the directors have not accounted for the transfer of assets between the two entities - the aggregation shows the results of the charitable undertaking as if no such transfer occurred and as if the undertaking continued in a single legal entity.
<b>“Extracted”</b> results for the year to 31 May 2014	12 month results extracted from the unexamined management accounts of the company for the year ended 31 May 2014. This includes the results for the year ended 31 May 2014 and the comparative balance sheet at 31 May 2013.
<b>“Company”</b> : The company balance sheet at 31 May 2014	Closing balance sheet extracted from (and identical to) the independently examined accounts of the company of the company 31 May 2014.

The report and accounts of Small Steps SFP for the 16 month 22 day period ended 31 May 2014 and the report and accounts of Small Steps – School for Parents, Greenmead for the year ended 31 May 2013 are available from the directors, 166 Roehampton Lane. London, SW15 4HR. The second and subsequent accounting periods of the company will be for one year ended 31 May of each year.

ii) *application of accounting standards*

The aggregation of two separate entities is not permitted under UK accounting standards and is therefore a departure from UK GAAP. In all other respects, the financial statements 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.

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**1) Accounting policies** *(continued)*

b) Going concern assumption

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 2014 to meet any shortfall between incoming resources and expenditure of resources for at least the twelve months following the date of presenting the accounts.

c) 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.

d) 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. Cost of generating funds includes the direct costs of third party donation website fees and the cost of organising events. Governance costs comprise primarily the costs of compliance with constitutional and statutory requirements.

The presentation of support costs in the prior year non statutory figures has been restated to be consistent with the presentation adopted in the company statutory accounts for the 16 month 22 day period ended 31 May 2014; this has had no impact on any figures stated in the Statement of Financial Activity.

e) 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.

f) Tangible fixed assets.

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

g) 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.

h) 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 2014 - For information only**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Donations and grants**

	2014 Extracted (note 1)	2014 Extracted (note 1)	2014 Extracted (note 1)	2013 Aggregated (note 1)
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Grants	-	81,529	81,529	52,821
Donations	135,738	5,000	140,738	255,862
Donated services (note 3)	37,882	-	37,882	68,116
	<u><b>173,620</b></u> =====	<u><b>86,529</b></u> =====	<u><b>260,149</b></u> =====	<u><b>376,799</b></u> =====

The charity is registered with Just Giving and Virgin Money Giving donation websites. £30,223 (2013: £43,278) 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:

	2014 Extracted (note 1) £	2013 Aggregated (note 1) £
Use of premise free of rent and rates	32,689	23,116
Pro bono legal & professional services	5,193	45,000
	<u><b>37,882</b></u> =====	<u><b>68,116</b></u> =====

The corresponding costs have been recognised as follows:

	2014 Extracted (note 1) £	2013 Aggregated (note 1)
Resources expended on charitable activity		
Premises costs	32,689	23,116
Legal & professional services	5,193	16,000
Governance costs		
Legal & professional services	-	29,000
	<u><b>37,882</b></u> =====	<u><b>68,116</b></u> =====

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**SNOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Resources expended on charitable activity**

	2014 Extracted (note 1) £	2013 Aggregated (note 1) £
<b>Direct costs</b>		
Staff costs (note 8)	228,956	199,607
Premises costs	32,689	23,116
Resources, equipment & other direct costs	11,333	12,246
	<u>272,978</u>	<u>234,969</u>
 Support costs (note 6)	 17,809	 31,870
	<u>290,787</u>	<u>266,839</u>
	=====	=====

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 (2012: company and trust had one category of charitable activity).

**Governance costs**

	2014 Extracted (note 1) £	2013 Aggregated (note 1) £
Direct costs: Legal & professional	-	29,000
Support costs (note 6)	607	-
	<u>607</u>	<u>29,000</u>
	=====	=====

The governance costs consist of donated legal services in relation to the transfer of assets from the trust to the company, incorporation and registration of the company and other regulatory matters.

During the year, 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 as a donation and cost.

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS for year ended 31 May 2014 - For information only**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Support costs**

	2014 Extracted (note 1) £	2013 Aggregated (note 1) £
<b>Charitable activities</b>		
Communications and IT	3,597	4,114
Other administration costs	3,198	3,730
Legal & professional services	5,193	19,943
Relocation	-	1,172
Depreciation	5,821	2,911
	<b>17,809</b>	<b>31,870</b>
<b>Governance costs</b>		
Other administration costs	607	-
	<b>18,416</b>	<b>31,870</b>
	<b>18,416</b>	<b>31,870</b>

Support costs are allocated on the basis of usage of supporting resources (e.g. IT, postage). The presentation of support costs in the prior year non statutory figures has been restated to be consistent with the presentation adopted in the company statutory accounts for the 16 month 22 day period ended 31 May 2014; this has had no impact on any figures stated in the Statement of Financial Activity.

**Net income for period**

This is stated after charging depreciation of £5,821 (2013: £2,911)

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.

**Staff costs**

	2014 Extracted (note 1) £	2013 Aggregated (note 1) £
Salaries	199,680	172,132
Employer's National Insurance costs	19,645	16,580
Pension costs	9,631	10,895
	<b>228,956</b>	<b>199,607</b>
	<b>228,956</b>	<b>199,607</b>

The charity currently employs four full time and three part time staff (2013: three full time and three part time).

The directors were not paid during the year and no trustee or director received and emolument or payment for professional or other services (2013: trustees and directors: nil).

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**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Tangible Fixed Assets**

	IT equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 June 2013 (Extracted – note 1)	10,128	3,787	13,915
Additions (Extracted – note 1)	-	-	-
<b>At 31 May 2013</b>	<b>10,128</b>	<b>3,787</b>	<b>13,915</b>
<b>Depreciation</b>			
At 1 June 2013 (Extracted – note 1)	(2,532)	(379)	(2,911)
Charge for year (Extracted – note 1)	(5,064)	(757)	(5,821)
<b>At 31 May 2013</b>	<b>(7,596)</b>	<b>(1,136)</b>	<b>(8,732)</b>
<b>Net book value</b>			
At 31 May 2013 (Extracted – note 1)	7,596	3,408	11,004
<b>At 31 May 2014 (Company – note 1)</b>	<b>2,532</b>	<b>2,651</b>	<b>5,183</b>

**Debtors**

	2014 Company (note 1) £	2013 Extracted (note 1) £
Donations and Grants receivable	7,045	4,713
Prepayments and accrued income	5,959	3,707
	<b>13,004</b>	<b>8,420</b>

**Creditors due within one year**

	2014 Company (note 1) £	2013 Extracted (note 1) £
Other creditors	5,931	3,305
Accruals	991	5,315
	<b>6,922</b>	<b>8,620</b>

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**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**Related party transactions**

Three of the directors are also members of the company.

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.

**Movement in funds**

	At 1 June 2013 £	Incoming resources £	Outgoing resources £	At 31 May 2014 £
<b>Restricted funds</b>				
Staff costs	36,000	30,962	(46,113)	20,849
Provision of classes	15,200	48,577	(63,377)	400
Resources and equipment	2,284	6,990	(6,675)	2,599
<b>Total restricted funds</b>	<b>53,484</b>	<b>86,529</b>	<b>(116,165)</b>	<b>23,848</b>
	=====	=====	=====	=====
<b>Unrestricted funds</b>				
Reserves	294,198	228,951	(185,059)	338,090
<b>Total funds</b>	<b>347,682</b>	<b>315,480</b>	<b>(301,224)</b>	<b>361,938</b>
	=====	=====	=====	=====

**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 2015). 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 exceed £300,000 next year.

The directors have therefore designated the unrestricted funds of £338,090 at 31 May 2014 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**

<i>Current year figures</i>	2014 4 months extraction (a) £	2014 12 months proforma (b) £	<b>2014 Combined Total (c)</b>	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	<b>445,793</b>	445,793	-
Total resources expended	(118,490)	(301,224)	<b>(419,714)</b>	(419,714)	-
<b>Net Incoming Resources before transfer of assets and undertaking</b>	<b>11,823</b>	<b>14,256</b>	<b>26,079</b>	<b>26,079</b>	-
Transfer of assets and undertaking (c)	335,859	-	<b>335,859</b>	335,859	-
<b>Net Income for period</b>	<b>347,682</b>	<b>14,256</b>	<b>361,938</b>	<b>361,938</b>	-

(a) Results for the 12 month period ended 31 May 2014 extracted from the management accounts of the company (these financial statements). This is identical to (f) below – the reconciling amount for the comparative figures.

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

(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.

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**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**

**14) Reconciliation of proforma results to statutory accounts (continued)**

*Comparative figures.*

	2013 Trust statutory (e) £	2013 4 months extraction (f) £	<b>2013 Combined Total (g) £</b>	2013 12 months proforma (h) £	
<i>Period of activity:from to:</i>	<i>1 Jun 2013 5 Feb 2013</i>	<i>6 Feb 2013 31 May 2013</i>	<i>1 Jun 2013 31 May 2013</i>	<i>1 June 2013 31 May 2013</i>	Variance
Total Incoming Resources	299,704	130,313	<b>430,017</b>	430,017	-
Total resources expended	(187,167)	(118,490)	<b>(305,657)</b>	(305,657)	-
<b>Net Incoming Resources before transfer of assets and undertaking</b>	<b>112,537</b>	<b>11,823</b>	<b>124,360</b>	<b>124,360</b>	-
Transfer of assets and undertaking (c)	(335,859)	335,859	-	-	-
<b>Net Income (expenditure) for period</b>	<b>(223,322)</b>	<b>347,682</b>	<b>124,360</b>	<b>124,360</b>	-

As explained in note 1, the comparatives shown are a non-statutory aggregation of the results of the trust and company.

(e) Extracted from the independently examined accounts of the trust for the year ended 31 May 2013, which include the results of the charitable undertaking from 1 June 2012 to the transfer of assets and undertaking on 5 February 2013 (approximately 8 months activity)

(f) Identical to (b) above: Results for the period from 6 February 2013 to 31 May 2013 extracted from the unexamined management accounts of the company.

(g) Combining the results of the trust and company to give the results for the 12 months ended 31 May 2013.

(h) Taken from the non-statutory proforma accounts for the aggregated results of the trust and company for the year ended 31 May 2013. The comparative figures to these accounts.