

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS – For information only**

**NON-STATUTORY AGGREGATE STATEMENT OF FINANCIAL ACTIVITIES**

*Aggregating the results of Small Steps School for Parents, Greenmead (“the trust”) and the unexamined management accounts of Small Steps SFP (“the company”) for the year ended to 31 May 2013 (note 1)*

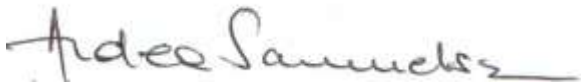
	2013 Aggregated (note 1)	2013 Aggregated (note 1 )	2013 Aggregated (notes 1 and 2)	2012 Trust (note 1)
	Unrestricted Funds	Restricted Funds (note 3)	Total	Total
	£	£	£	£
<b>Incoming resources from generated funds</b>				
<i>Voluntary income</i>				
Donations and Grants (note 4)	276,273	100,526	376,799	236,954
<i>Activities for generating funds</i>				
Fundraising events	50,870	-	50,870	33,580
<i>Investment Income</i>				
Bank interest	2,348	-	2,348	1,118
<b>Total Incoming Resources</b>	<b>329,491</b>	<b>100,526</b>	<b>430,017</b>	<b>272,402</b>
<b>Resources expended</b>				
<b>Cost of generating funds</b>				
Costs of generating voluntary funds	(3,025)	-	(3,391)	(7,436)
Fundraising events	(6,793)	-	(8,412)	(4,877)
<b>Charitable activity</b> (note 5)	(205,155)	(61,684)	(266,839)	(193,056)
<b>Governance costs</b> (note 6)	(29,000)	-	(29,000)	-
<b>Total resources expended</b> (note 4b)	<b>(243,973)</b>	<b>(61,684)</b>	<b>(305,657)</b>	<b>(205,369)</b>
<b>Net Incoming Resources</b>	<b>85,518</b>	<b>38,842</b>	<b>124,360</b>	<b>67,033</b>
<b>Reconciliation of funds</b>				
Balance Brought Forward	208,680	14,642	223,322	156,289
<b>Balance Carried Forward</b>	<b>294,198</b>	<b>53,484</b>	<b>347,682</b>	<b>223,322</b>

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

SMALL STEPS SFP

NON-STATUTORY BALANCE SHEET  
At 31 May 2013

	2013 Company (note 1) £	2012 Trust (note 1) £
<b>Fixed Assets</b>		
Tangible Fixed Assets (note 10)	11,004	-
<b>Current Assets</b>		
Debtors (note 11)	8,420	12,020
Bank Accounts	336,818	219,637
Cash in hand	60	22
	<hr/>	<hr/>
	345,298	231,679
Less: Creditors due within one year (note 12)	(8,620)	(8,357)
	<hr/>	<hr/>
<b>Net current assets</b>	<b>336,678</b>	<b>223,322</b>
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<b>Net assets</b>	<b>347,682</b>	<b>223,322</b>
	=====	=====
<b>Represented by:</b>		
Unrestricted Funds: designated funds	294,198	208,680
Restricted Funds (note 3)	53,484	14,642
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	<b>347,682</b>	<b>223,322</b>
	=====	=====



Andrea Samuelson (Chair)

Date: 1<sup>st</sup> August 2013

For and on behalf of the directors

## SMALL STEPS SFP

### NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS For the year ended 31 May 2013

#### 1) Accounting policies

##### a) Basis of preparation

The directors have prepared these accounts on a non-statutory basis to show the “business as usual” results of the charitable activity formerly undertaken by Small Steps – School for Parents, Greenmead (“the trust”) and now undertaken by Small Steps SFP (“the company”) following the transfer of assets and undertaking on 5 February 2013. 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.

##### i) Background: Transfer of charitable undertaking

On 5 February 2013, the trustees of Small Steps – School for Parents, Greenmead, an unincorporated association (“the trustees”), transferred the entire assets and charitable undertaking to Small Steps SFP, a company limited by guarantee. The company is registered in its own right and name with the Charity Commission. All of the charity’s employees transferred to the company. The current trustees standing for re-election are directors of the company. The transfer of the charitable undertaking had no impact on the charity’s activities, objectives or principles.

##### ii) Aggregation of the results of the trust and company

The trustees have issued their report and accounts for the year ended 31 May 2013 and are available from the trustees, 166 Roehampton Lane, London, SW15 4HR. These have been independently examined and contain the results of the charitable undertaking from 1 June 2012 to the date of transfer, 5 February 2013.

The company was incorporated on 9 January 2013. The directors of the company are not required to prepare report and accounts until the end of the first accounting period for the company, 31 May 2014.

However, both the trustees and 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 2013 and the balance sheet at 31 May 2013 in order to compare the performance with prior and future years on a “business as usual” basis. Consequently, the trustees have given the directors permission to extract the results of the trust from the trust accounts for the year to 31 May 2013 to combine with the results of the company to 31 May 2013 in order to give the full year aggregated results of both entities. The trustees have also permitted the directors to extract the results for the year ended 31 May 2012 from the trust accounts in order to provide comparative figures. The sources of the information contained in these accounts are thus as follows:

“Aggregated” income and costs for the year to 31 May 2013:	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. The split of results is shown in note 2.
“Trust” comparative figures for the year ended 31 May 2012 and opening balances at 1 June 2012:	Extracted from the independently examined accounts of the trust for the year ended 31 May 2012.
“Company” balance sheet at 31 May 2013:	Extracted from the unexamined management accounts of the company at 31 May 2013.

## SMALL STEPS SFP

### NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS For the year ended 31 May 2013

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

##### iii) 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 (effective January 2007) and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 as if these standards applied to the aggregated results.

##### b) Going concern assumption

The accounts have been prepared on the going concern assumption. The directors are satisfied that the charity has sufficient reserves at 31 May 2013 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. Donated services are included as income where the benefit to the charity is reasonably quantifiable and measurable.

##### d) 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.

##### e) 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

##### f) Pensions

One member of staff is a member of the government teachers' pension scheme. The trustees 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. Pension costs also includes payments made directly to individual defined contribution schemes held by other members of staff.

**SMALL STEPS SFP**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**  
**For the year ended 31 May 2013**

**2) Aggregation of income and expenditure**

As explained in note 1, the results shown are a non-statutory aggregation of the results of the trust and company. The split of total (restricted and unrestricted) results is as follows:

	2013 Trust (a) £	2013 Company (b) £	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Total Incoming Resources	299,704	130,313	430,017	272,402
Total resources expended	(187,167)	(118,490)	(305,657)	(205,369)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Incoming Resources before transfer of assets and undertaking</b>	<b>112,537</b>	<b>11,823</b>	<b>124,360</b>	<b>67,033</b>
Transfer of assets and undertaking	(335,859)	335,859	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Incoming / (Outgoing) Resources for year</b>	<b>(223,322)</b>	<b>347,682</b>	<b>124,360</b>	<b>67,033</b>
<b>Reconciliation of funds</b>				
Balance Brought Forward	223,322	-	223,322	156,289
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Balance Carried Forward</b>	<b>-</b>	<b>347,682</b>	<b>347,682</b>	<b>223,322</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

(a) 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.

(b) extracted from the unexamined management accounts of the company for the period from incorporation to 31 May 2013, which include the results of the charitable activity from the date of transfer to 31 May 2013.

**SMALL STEPS SFP**

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

**For the year ended 31 May 2013**

**3) Restricted Funds**

	Brought Forward Trust (note 1) £	Receipts Aggregated (note 1) £	Payments Aggregated (note 1) £	Carried Forward Company (note 1) £
<u>Staff Salary</u>				
BBC Children in Need	6,648	19,946	(26,594)	-
Games Aid	-	36,000	-	36,000
<u>Provision of classes for children and parents</u>				
Generations Charitable Trust	2,000	10,200	(2,000)	10,200
St John Southworth Fund	-	2,500	(2,500)	-
Wandsworth Council				
- Children's Services Department	411	3,696	(4,107)	-
Reed Elsilver	-	5,105	(5,105)	-
Zurich Community Trust	-	2,980	(2,980)	-
Structure Tone Limited	2,333	-	(2,333)	-
Kew Fete Committee	-	2,567	(2,567)	-
Ingles Charitable Trust	-	5,000	(5,000)	-
Network Rail	-	4,587	(4,587)	-
London Borough of Hammersmith & Fulham	-	2,000	(2,000)	-
Tommy Hollis Fund	-	5,000	-	5,000
<u>Equipment and resources</u>				
Wandsworth Council				
- Children's Services Department	3,000	-	(716)	2,284
Pest Houses Fund	250	250	(500)	-
The Miles Trust	-	695	(695)	-
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	<b>14,642</b>	<b>100,526</b>	<b>(61,684)</b>	<b>53,484</b>
	=====	=====	=====	=====

All restricted funds were transferred from Small Steps – School for Parents, Greenmead to Small Steps SFP with the permission of the donors on 5 February 2013. Small Steps SFP continues to expend the funds under the terms as originally agreed with the donors.

**SMALL STEPS SFP**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**  
**For the year ended 31 May 2013**

**4) Donations and grants**

**(b) Analysis of donations**

	2013 Aggregated (note 1) Unrestricted Funds £	2013 Aggregated (note 1) Restricted Funds (note 3) £	2013 Aggregated (note 1) Total £	2012 Trust (note 1) Total £
Voluntary donations				
- received direct from donors	164,479	48,105	212,584	101,632
- received via donation websites *	43,278	-	43,278	76,232
Grants	400	52,421	52,821	59,090
Donated services (note 4b)	68,116	-	68,116	-
	<u>276,273</u>	<u>100,526</u>	<u>376,799</u>	<u>236,594</u>
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\* The charity is registered with Just Giving and Virgin Money Giving.

Further details of significant individual donations and grants are given in the Director's Report.

**(b) Donated services**

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Premises costs	23,116	-
Legal services	45,000	-
	<u>68,116</u>	<u>-</u>
	=====	=====

The charity relocated to new premises in September 2012. The trust and the company paid no rent or service charges in the period. The estimated rent and service charges have been included as a donation and as a corresponding cost. Prior to the relocation, the charity's previous premises at Greenmead School were also donated without charge for rent or overheads though this was not readily quantifiable and was subsequently not included as income or cost.

During the year, legal services of a total estimated fee value of £45,000 were donated by Sidley Austin LLP (2012: £nil) and have been recognised as a donation and corresponding costs (£16,000 in costs of charitable activities and £29,000 in governance costs).

Donated services are recognised where quantifiable and measurable as a donation and a corresponding cost. Total resources expended includes donated services as follows:

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Donated services	68,116	-
Resources expended other than donated services	237,541	205,369
<b>Total resources expended</b>	<u>305,657</u>	<u>205,369</u>
	=====	=====

**SMALL STEPS SFP**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**  
**For the year ended 31 May 2013**

**5) Resources expended on charitable activity**

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
<b>Direct costs</b>		
Staff costs (note 8)	199,607	187,069
Resources, equipment & other direct costs	12,246	599
	<u>211,853</u>	<u>187,668</u>
<b>Support costs</b>		
Communications and IT	4,114	2,119
Other administration costs	3,730	3,269
Premises costs	23,116	-
Legal & professional	19,943	-
Relocation	1,172	-
Depreciation	2,911	-
	<u>54,986</u>	<u>5,388</u>
<b>Resources expended on charitable activity</b>	<u>266,839</u>	<u>193,056</u>

The company has (and the trust had) 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

**6) Governance costs**

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Legal & professional	29,000	-
	<u>29,000</u>	<u>-</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. (2012: trust: £nil).

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.

The trustees and directors were not paid during the year and no trustee or director received an emolument or payment for professional or other services (2012: trustees: nil).



**SMALL STEPS SFP**

**NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS**  
**For the year ended 31 May 2013**

**7) Support costs**

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Charitable activities (note 5)	54,986	5,388
Governance costs (note 6)	29,000	-
<b>Total support costs</b>	<b>83,986</b>	<b>5,388</b>
Consisting of:		
Donated services (note 4b)	68,116	-
Support costs other than donated services	15,870	5,388
	<b>83,986</b>	<b>5,388</b>

**8) Staff costs**

	2013 Aggregated (note 1) £	2012 Trust (note 1) £
Salaries	172,132	160,704
Employer's National Insurance costs	16,580	15,736
Pension costs	10,895	10,629
	<b>199,607</b>	<b>187,069</b>

The charity currently employs three full time and three part time staff. (2012: three full time and three part time).

**9) Reserves**

The directors have designated the unrestricted funds of £294,198 at 31 May 2013 (2012, trust: £208,680) to cover any shortfall between incoming resources and expenditure for the coming year.

As the charity has no ongoing funding stream, being reliant on ad hoc grants, donations and fund raising, the key focus of the trustees 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 meet any shortfall between income and expenditure to enable the charity's operation to run until at least the end of the next school year (July 2014). In addition it hopes to have some excess funds to finance development. The directors are aware of the constant need to secure funding for future years.

SMALL STEPS SFP

NOTES TO THE NON-STATUTORY PROFORMA ACCOUNTS  
For the year ended 31 May 2013

10) Tangible Fixed Assets

	equipment	IT & fittings £	Fixtures £	Total £
<b>Cost</b>				
At 1 June 2012 (Trust – note 1)		-	-	-
Additions (Aggregated – note 1)		10,128	3,787	13,915
<b>At 31 May 2013</b>		<b>10,128</b>	<b>3,787</b>	<b>13,915</b>
		=====	=====	=====
<b>Depreciation</b>				
At 1 June 2012 (Trust – note 1)		-	-	-
Charge for year (Aggregated – note 1)		2,532	379	2,911
<b>At 31 May 2013</b>		<b>2,532</b>	<b>379</b>	<b>2,911</b>
		=====	=====	=====
<b>Net book value</b>				
At 1 June 2012 (Trust – note 1)		-	-	-
<b>At 31 May 2013 (Company – note 1)</b>		<b>7,596</b>	<b>3,408</b>	<b>11,004</b>
		=====	=====	=====

11) Debtors

	2013 Company (note 1) £	2012 Trust (note 1) £
Donations and Grants receivable	4,713	9,376
Prepayments and accrued income	3,707	2,644
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	<b>8,420</b>	<b>12,020</b>
	=====	=====

12) Creditors due within one year

	2013 Company (note 1) £	2012 Trust (note 1) £
Other creditors	3,305	3,045
Accruals	5,315	5,312
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	<b>8,620</b>	<b>8,357</b>
	=====	=====

**SMALL STEPS SFP**  
**NON-STATUTORY PROFORMA ACCOUNTS**

**For information only**

**FOR THE YEAR ENDED**

**31 MAY 2013**

**REGISTERED CHARITY NO. 1150651**