



STEP BY STEP IN MORAY SCIO

Annual Report and
Financial Statements
For the Year Ended
31st August 2022

Scottish Charity No. SC042246

**Trustees' Annual Report
Year Ended 31st August 2022
Scottish Charity No. SC042246**

The Trustees are pleased to present the Annual Report and Accounts for Step by Step in Moray for the year ended 31st August 2022.

Reference and Administrative Information

Charity Name: Step by Step in Moray SCIO

Charity Registration Number: SC042246

Contact Address: Victoria House
10 Victoria Crescent
Elgin IV30 1RQ

Trustees

Rev Anne Attenburrow BSc Hons MB ChB FRCPCH

Carleen Broad BA Hons H Dip Ed CTEFL

Karen J Delaney PG Dip Counselling BA Dip CLD

Ruth Jeffries CQSW

Paul Johnson CQSW DMS (resigned)

Carola Smith MA Dip Primary Ed Moray Presbytery Representative

Dr Janie Thomason MBChB FRCGP DCH DRCOG

Chair Nancy S. Robson OBE DL

Secretary Jane O'Brien LLB (Hons) Dip LP

Treasurer Martin J W Green (until 18/10/21)
Alastair Maltman (co-opted on 17/2/22)

Independent Examiner Deborah Newton
Ritsons
103 High Street
Elgin IV30 1EB

Legal Advisors Glasgow Council of Voluntary Services (GCVS),
R & R Urquhart, Moray Employment Law

Bankers TSB Bank plc
12 Commerce Street
Elgin IV30 1BS

**Report and Accounts
Year Ended 31st August 2022
Step by Step in Moray
Scottish Charity No. SC042246**

MISSION

Step by Step in Moray is a charity which supports **families with young children who feel isolated or vulnerable for many different reasons**. We help them to develop friendships, confidence and skills which will **improve their wellbeing** and resilience, enabling them to give their children the best start in life.

FOUNDATION STATEMENT

We are founded on the principles of Christian love, hospitality, fairness and kindness.

HOW WE HELP

We offer a warm welcome in friendly, non-judgemental surroundings for parents with children up to age 3

We listen to parents and respond to their needs, helping them to live the lives they hope for and choose to live.

We build quality relationships with families enabling them to better cope with the challenges of everyday family life.

We encourage family fun through storytelling, singing, arts and crafts and structured play, leading to increased wellbeing, self-confidence and resilience for children and parents.

We nurture values of respect, dignity, equality and inclusion in support of all families, volunteers and staff at Step by Step

THE YEAR

I am delighted to report that during the course of the year SbyS has been able to return to 'business as usual', but with a renewed sense of purpose and confidence in our mission.

The ups and downs of the previous year dominated by Covid have thankfully given way to a period of stability for the charity and its people, where families have welcomed the return of face to face services, numbers have returned to normal and the charity has settled well into its home at Victoria House. Thanks to our dedicated staff and volunteers, SbyS has resumed its structured services post-Covid with no loss to the charity's shared values or its ability to fulfil its mission. It has been wonderful to have kept so many families on board and also to have welcomed in new ones. The support provided by our staff and volunteers has been a lifeline to many families struggling to pick up post-Covid and regain the confidence to return to group sessions and benefit from all that SbyS offers.

"Step by Step has made me feel very welcome in the group, I look forward to going every week".

LEARNING

We build strong relationships with families and regularly seek their views on our services and the nature of our support. Their candid feedback helps us to broaden our thinking and improve how we meet the needs of families. We make the most of our learning which we share with partners at collaborative Moray Fora; we will advise and encourage prospective family services on the basis of our experience. Training and development for volunteers and staff is ongoing, including the Oxford Brain Story Course, Child Protection, Neglect, Revolution for Good briefings and Paediatric First Aid Training. Parents are given opportunities to learn core skills. The learning parents take away from the Money Matters and Cooking courses will build resilience in times of hardship and the strong relationships created at Step by Step will help to buffer difficulties encountered in their lives.

“It’s a small group for parents to join and it helps them feel like they aren’t alone the world and that they aren’t the only ones facing challenges because everyone can share their experience and share knowledge which can inspire parents to try new things.”

ACKNOWLEDGING

A highlight of the Year was the Volunteer Celebration Tea for our steadfast **34** service and Board Member volunteers, an opportunity to say thank you to a wonderful team. The volunteers come alongside families, helping them to gain confidence in themselves and their parenting skills. With their broad range of talents and skills, our volunteers have made a difference collectively and as individuals, bringing their life experiences, knowledge, good humour and personal warmth which they give to families wholeheartedly. **“They are so nice, kind and caring.” “It’s a safe space for everyone, no judgement.” “Great for helping you feel included”. “Lovely people....”**

THANKING

The core strength of Step by Step is its people, and we are delighted to welcomed a new member of staff and a new Board member this year. I am immensely grateful to our dedicated, good humoured and talented staff who have restored stability to our work post-Covid. Our wonderful volunteers have come back to groups enabling us to resume an in-person service to families. Step by Step is blessed with a strong Board; Members are knowledgeable, thoughtful, wise, and are people who ask the right questions. My thanks to them for their guidance to me and commitment to our values.

“A fun filled group where you make friends for life and create amazing memories for the little ones and it’s great for your mental wellbeing”.

FUNDING

SbyS is very fortunate to receive generous grants from the National Lottery, The Robertson Trust, The Adam Family Foundation, the Investing in Communities Fund from Scottish Government, William Grant Foundation, Tesco’s Community Fund and Moray Firth Radio Cash for Kids, as well as local organisations and individual donors. Step by Step is indebted to them for their confidence in us and our mission. May I also thank our landlord, James Adam, for helping us to feel at home in Victoria House.

“Friendly place to interact with others and babies to interact with other babies”. “Amazing friendly baby group”. “The best thing I’ve done for my baby”.

LOOKING AHEAD

Step by Step is putting plans in place to open in Lhanbryde at the start of the next financial year! A partnership between Step by Step and St Andrews Church Lhanbryde, with funding support from the William Grant Foundation, has resulted in two new Step by Step services which will pilot from the end of September 2022 at the Lhanbryde Hall. We are all very excited about this new development.

GOVERNING

Step by Step in Moray is a Scottish Charitable Incorporated Organisation (SCIO). SbyS is a two-tiered organisation and consists of the membership and the Board of Trustees. It is governed by the constitution.

SbyS is governed by a Board of Trustees which is appointed at the AGM.

The **Safeguarding Sub-Committee** which reports to the Board, reviews individual family matters which **require** more in-depth staff discussion or intervention.

The **Business and Finance Sub-Committee** reviews cash flow and projected budgets.

The Board and Sub-Committees meet quarterly.

The Charity employs **8 part-time staff**; the **Project Manager** is the senior member of staff and is line managed by the Chair. The remainder of the Team are the **Team Leader**, **4 Family Workers**, the **Play Leader**, and the **Charity Administrator**. All Trustees, staff and volunteers hold a PVG Scheme certificate from Disclosure Scotland.

Step by Step runs **11** services per week in 1 1/2 hour structured sessions, **9** at Victoria House, Elgin, **2** on Wednesdays at St Leonard's Church, Forres. There were **165** families with **180** children supported during the year at Step by Step.

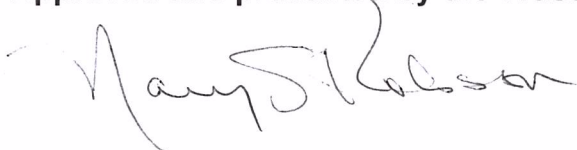
****All comments from parents taken from Family Feedback survey May 2022**

RESERVING

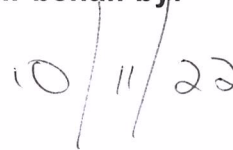
It is the Board's policy to hold sufficient reserves to satisfy three months' general expenditure. In addition, restricted funds are held for specific purposes as disclosed in note 2 of these accounts. At the year end, the Charity held unrestricted funds of £109,584. The restricted funds received were mainly used to satisfy the costs of staff payroll and training expenses.

This Report is dedicated to our late Treasurer, Martin Green, whose sudden and untimely death in October 2021 left us deeply shocked and saddened. Martin kept a steady hand on our charity's finances. His positive outlook encouraged us to look forward to a solid future while making the most of the money granted to us.

Approved and presented by the Trustees and signed on their behalf by:



Nancy S. Robson OBE DL
Chair Step by Step in Moray SCIO



Date:

STEP BY STEP IN MORAY SCIO

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 August 2022 which comprise the receipts and payments account, statement of balances and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

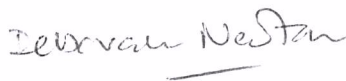
Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements:
 - to keep proper accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Deborah Newton, FCA as partner in the firm of:
Ritsons
Chartered Accountants
103 High Street
Elgin
IV30 IEB

Date:

10 November 2022

STEP BY STEP IN MORAY SCIO
Receipts and Payments Account
for the year ended 31 August 2022

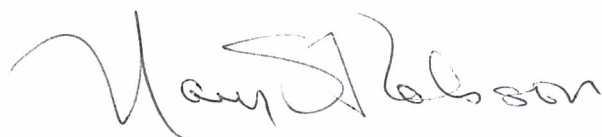
	<i>Note</i>	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> £	<u>2021</u> £
Receipts					
Donations	4	51,572	106,309	157,881	144,460
Gift aid		5,958	-	5,958	8,950
Bank interest		61	-	61	-
Total Receipts		57,591	106,309	163,900	153,410
Payments					
Costs of charitable activities:					
Rental of premises		21,254		21,254	14,966
Staff costs		-	116,421	116,421	115,360
Employer's NIC		-	3,082	3,082	3,267
Pension costs		-	2,059	2,059	2,137
Travel costs			626	626	1,014
Training			3,352	3,352	127
Telephone, stationery and postage		3,554	-	3,554	2,771
Insurance		1,277	-	1,277	1,140
Cleaning		1,362		1,362	-
Equipment		3,349		3,349	1,950
Food		2,802		2,802	2,880
Advertising		92	-	92	-
Website		120		120	206
Arts, crafts and gifts		25	-	25	161
Payroll service charge		1,104	-	1,104	621
Other expenses		280	3,600	3,880	4,550
		35,219	129,140	164,359	151,150
Governance costs:					
Independent examination		660	-	660	600
Total Payments		35,879	129,140	165,019	151,750
Net receipts/(payments) for the period		21,712	(22,831)	(1,119)	1,660
Transfer (to) / from funds		(22,274)	22,274	-	-
Surplus/(deficit) for period		(562)	(557)	(1,119)	1,660

STEP BY STEP IN MORAY SCIO

Statement of Balances as at 31 August 2022

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>Total</u> £	2021 <u>Total</u> £
Bank and cash in hand				
Opening balance	110,146	557	110,703	109,043
Surplus/(deficit) for the period	(562)	(557)	(1,119)	1,660
Closing balance	109,584	-	109,584	110,703
Assets - at purchase cost				
<u>Office equipment</u>				
Additions			2,101	-
Closing balance			2,101	-

Approved by the Trustees and signed on their behalf by:



Date

10/11/22

STEP BY STEP IN MORAY SCIO

Notes to the Accounts for the year ended 31 August 2022

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Act 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day operation of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The restricted funds are detailed in a separate note to the accounts.

3 Trustee remuneration and expenses

The trustees were not remunerated during the year. No expenses were paid to trustees during the year.

STEP BY STEP IN MORAY SCIO

Notes to the Accounts for the year ended 31 August 2022

4 Donations

	Unrestricted funds	Restricted funds	Total	2021 Total
National Lottery fund	-	51,600	51,600	28,360
Adam Family Foundation	-	15,300	15,300	2,550
The Robertson Trust	30,000	-	30,000	30,000
Rev Anne Attenburrow	-	19,000	19,000	25,500
ICF	-	16,809	16,809	22,412
William Grant Foundation	17,600	-	17,600	16,000
MFR Cash for Kids	-	3,600	3,600	2,500
Chance to Flourish	-	-	-	5,000
Berry Burn	-	-	-	6,250
Aberlour Fund	-	-	-	1,050
Miscellaneous	3,972	-	3,972	4,838
	<u>51,572</u>	<u>106,309</u>	<u>157,881</u>	<u>144,460</u>

5 Restricted funds

	Opening balance	Incoming resources	Outgoing resources	Transfer	Closing balance
Restricted donations	-	102,709	(124,983)	22,274	-
Restricted donations (Forres)	557	-	(557)	-	-
MFR cash for Kids	-	3,600	(3,600)	-	-
	<u>557</u>	<u>106,309</u>	<u>(129,140)</u>	<u>22,274</u>	<u>-</u>

The restricted donations together funds staff costs, training and travel expenses.

The transfer from unrestricted funds was to cover the deficit on the fund.

MFR cash for Kids - fund to support families in need