

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
STEPS CONDUCTIVE EDUCATION CENTRE**

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STEPS CONDUCTIVE EDUCATION CENTRE

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FOR THE YEAR ENDED 31 MARCH 2025

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STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of Steps are:

1. In partnership with parents, to provide high quality early education opportunities for children aged 0-5 with motor learning difficulties and their families. Through use of structured play, The Early Years Foundation stage of the national curriculum within the framework of Conductive Education, children are encouraged to achieve stepped goals that enhance skills for independence in everyday life and boost esteem in both parent and child. By working and playing together, families learn to celebrate success and recognise the potential in every child.
2. To provide ongoing support for children over years who have motor learning difficulties in the form of a gym club, and activity days organised annually for all parents/carers, their children, and siblings.
3. To promote the benefits of Conductive Education with the statutory bodies nationally.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit as required by the Charities (Accounts and reports) Regulations 2008.

Significant activities

Steps is a small, well established charity supporting families with children who have disabilities. We offer a free and unique service following the principles of Conductive Education for children with conditions that cause motor impairments or motor development delays. We work with young children who have Cerebral Palsy, chromosome disorders including Down Syndrome or other conditions which affect the acquisition of motor skills. Many of our children have life limiting conditions and illnesses. The focus is on the potential of each child and how each child's development can be enhanced through an optimistic and informed approach. Conductive Education combines education, psychology and medical science and considers all aspects of development. Our goal is to develop the skills the children need to progress and maximize their potential. At the same time, we provide parents with the knowledge, confidence and strength they need to understand how they can enhance the development of their child.

Steps believes firmly in early intervention, and we take children from a few weeks old into our sessions. The children learn in small groups according to their specific needs and abilities with parents staying with the child in the session, as it is strongly felt that everything taught at Steps can be continued in the home. The parents are placed very much at the forefront of their child's education. We focus on the children and not their disability. Every small achievement the children make is greatly applauded and child and parent are encouraged every step of the way. The service is a lifeline to the families and children of the East Midlands and has helped hundreds of children over the years since its inception in 1994 with a core team of professionals who work with the children in our care. We are led and managed by an experienced board of Trustees, two of whom have children who have attended the Steps sessions and have lived through the experience.

Steps have an open-door policy and parents may refer themselves, or other parents will recommend the service to families. Professionals such as Health Visitors or Paediatricians will also encourage families to get in touch. There are very few services in the UK that support both child and parent together in the same place and this service offers this invaluable support.

The year ending 31st March 2025 was the 31st year of operation for Steps.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview of the year

The numbers of children needing our support remains stable and the complex needs of those children that access our service have become more varied.

Our service is continuing to run face-to-face sessions on four days a week and online sessions once a week for any family that cannot attend the centre or may wish to access a session online. Although we realise that our online service is not as comprehensive as our face-to-face teaching, it has meant that families do not have to travel for miles to access the service.

In practice, we have a mixed diversity of people that actively engage with us. Some of the Steps Trustees and staff team have lived experience of the challenges that our families are going through which we feel really benefits our service users.

The Chatterbox time at the start of each session remains an important part of our programme. Chatterbox was originally introduced as our team were so concerned that the children who had been born during the Pandemic or who attended Steps during this time were socially deprived. This part of the session takes place every day for the first half hour and settles the children into the daily routine. Chatterbox encourages speech and language development for our children and early communication skills. Parents/carers also benefit from this part of the session as they can talk with other parents who share similar life experiences. Chatterbox has been running for three years now and is a great addition to our service offer.

Steps children communicate in a variety of ways and in the majority, they have speech delays or are nonverbal. We use Makaton in all sessions and our own body language with gestures for early communication. Steps children are very reliant on these forms of communication as a form of making themselves heard and ensuring that their needs are met. Chatterbox has been an important part of the programme to address these needs.

The room in which the Chatterbox sessions are held has had a complete make-over and is a very user-friendly space that is welcoming for both parent and child.

We are hoping to include swimming sessions as part of our curriculum in the future months and have found a hydrotherapy pool which can offer private swimming sessions for our children. The children had a taster session of swimming and really enjoyed it.

We continue to provide sensory dance sessions once a week for the children which are very popular and support the children's development.

We are currently developing a toy library for the families so that children can take home a favourite toy or activity at the end of each session.

Children

Our numbers of children have remained stable over the year, and we have supported fifty children and their families during this time.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The children have enjoyed the family activity weeks that we have put into our programme over the last year. The highlights of the trips were The Santa Boat trip at Loughborough Canal and a theatre trip. All families enjoyed the trips and were grateful to us for organising them, without our support, many of them would not consider such outings. It was great to see the families relaxed and making memories together. Bonding is crucially important for the children and families, and we understand that the stresses of family life have increased in recent times, making this something that is harder for our families to achieve. Building memories is very important for the children and parents under our care as many of the children have life-limiting conditions and illnesses. Siblings also really enjoy spending time as a whole family bonding with their disabled brother or sister and enjoying some family special times.

The Team is using Tapestry as a way of communicating with our families using a private portal that parents can log on to in Steps website at any point of the day or night to look at their child's journey with us at Steps.

Staff have continued with Professional Development throughout the year. Natalie Roberts share the role of Designated Lead Safeguarding Officers.

Staffing

Trish Mabbott continues as our Fundraiser and Operations Manager. Her experience in leading the team and her wealth of knowledge of the service has always been exemplary, and she provides Steps with the stability and knowledge that it needs to continue to offer an outstanding service. Trish has led the team with the support and guidance of the Trustees during the last seventeen years and continues to build on relationships with funders.

Natalie Roberts continues as Centre Manager. Natalie joined Steps in September 2022 after a long career in Early Years Education. Natalie has come from a management role in a pre-school attached to a local primary school and has also worked in other school settings as well as the private Nursery sector. Natalie lives locally and supports Trish Mabbott our Fundraiser and Operations Manager by managing the Steps Centre, coordinating events and visits to support the activities of the charity.

Both Trish and Natalie are supported by a teaching team, an admin team and volunteers.

Working with the Community and volunteers

We continue to be involved with our local community through talks given to community groups by our Centre Manager and a longstanding volunteer. We also have organisations such as David Wilson Homes who organise volunteering days with Steps to carry out necessary maintenance tasks and gardening projects.

We have three regular volunteers who support Steps, one of our volunteers is based in the classroom with the children. The team have found this support helpful, and the families all enjoy their sessions with her.

The children have enjoyed being part of the local community with visits to two farms and several visits to a local play centre.

We have engaged with local training providers to support their students with placements at Steps. Our Conductor is offering in house training for our new staff.

Working with Health and Education

Steps are no longer supported through the area's former NHS Clinical Commissioning Group (now known as the Integrated Care System), and this continues to have an impact on our funding.

Steps continue to keep abreast of new Government initiatives and current Early Years Practice. The team attend training that supports best practice.

Steps have updated the Leicestershire & Rutland NHS Community Paediatrics Department on the work carried out and services delivered.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Charitable Events

The Chairman of the Northwest Leicestershire Council has chosen Steps to be his charity of the year. Steps Trustees have attended several events organised by Councillor Ray Morris which have been thoroughly enjoyed.

Steps were awarded Charity of the year status through The Furnley House Foundation. Our Centre Manager gave a presentation to the Foundation about the work that is carried out at Steps leading us to be chosen for this amazing award.

The Building

We have had some large repairs in the last year due to general wear and tear of the building consistent with its age. We have also noticed a significant increase in our gas and electricity bills which has had an impact on our finances.

We were awarded a grant from The Clothworkers Foundation for a new canopy over our outdoor play area which has made the space far more usable in all weathers. We have also replaced the flooring in the outdoor area.

The Future

This year we have continued to see consistent numbers of children accessing the service. This service is a lifeline to the families and children of the East Midlands and those further afield through our online sessions. Steps has helped hundreds of children over the years since its inception in 1994 with a very established, core team of dedicated professionals who work tirelessly with the children in our care. As a service we believe firmly in early intervention and supporting those who need our help.

We constantly look for ways to improve our service and support the challenges that our families are faced with on a daily basis.

Funding

We have been awarded another grant from The National Lottery Community Foundation for the work around Chatterbox. The grant will support Steps for five years and makes up a proportion of our funding needs. We are extremely grateful and proud to be continually supported by the National Lottery Community Foundation. This grant will enable Steps to diversify in its future offer and gives us stability to continue to run our vital service.

We continue to be funded by Children In Need which is extremely important not only in monetary terms but also as an accolade of our worth. The funding supports two of our teaching teams salaries. We really find that both The National Lottery Community Fund and Children In Need have a great impact on Steps being looked at favourably by funders.

In general grants are harder to gain funding from as it is now so competitive. Steps relies totally on grants from Trusts and Foundations and general donations to run its service.

Steps is no longer supported by the area CCGs due to their change of funding criteria and this continues to have a big impact on our income generation.

FINANCIAL REVIEW

Financial position

The Charity achieved a high loss this year as a result of exceptional staffing costs.

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Reserves policy

It is the policy of the Trustees to maintain unrestricted general funds, not committed or invested in fixed assets, at a level which equates with up to three months' unrestricted expenditure, in order to provide sufficient funds to finance expenditure on charitable activities and governance costs.

At 31 March 2025 the total funds held by the charity are £686,413 (2024: £702,746). This includes restricted funds of £81,193 (2024: £93,870) and unrestricted funds of £605,220 (2024: £608,876).

The charity had a number of unrestricted funds which have arisen from various grants, donations, and fundraising income to finance expenditure on specific purposes, including the building fund for the old scout hut renovation and ongoing maintenance and future development of this site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

STEPS is a registered charity and was established under a trust deed dated 29th May 1997 as amended by supplemental deeds dated 19 November 1998, 19 January 2000, 25 March 2003, 23 August 2008, 26 January 2012 and 13 February 2019.

Recruitment and appointment of new trustees

Additional trustees are recruited and appointed by the existing trustees.

Organisational structure

The Trust Deed provides for a minimum of 3 Trustees. The Trustees meet on a regular basis and are responsible for the overall policy for running the charity and advising on all matters relating to staff and finance.

Angie Higgins is the administrator for the Steps Lottery club.

Induction and training of new Trustees

The induction and training of new Trustees is provided by the existing Trustees and external professional training courses, as appropriate to ensure the Trustees fulfill the Charity's objective.

Related parties

Details of related parties and transactions with them are given in the notes to the financial statements.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063143

Principal address

The Old School
40 Loughborough Road
Shepshed
Loughborough
Leicestershire
LE12 9DN

STEPS CONDUCTIVE EDUCATION CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Mr J Montague (Chairman)
Mrs RJN Conley-Rimmington CBE
Mr A Carr
Ms L Beales
Ms J Cooper-Hudson
Dr AIA Lennox
Mr D Andrews
Mr S Winfield (appointed 2.7.24)

Independent Examiner

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
3 East Gates
Leicester
LE1 5YA

Approved by order of the board of trustees on 28 July 2025 and signed on its behalf by:

Mr J Montague (Chairman) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPS CONDUCTIVE EDUCATION CENTRE

Independent examiner's report to the trustees of Steps Conductive Education Centre

I report to the charity trustees on my examination of the accounts of Steps Conductive Education Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA BSc (Hons)
Institute of Chartered Accountants in England and Wales
Mark J Rees LLP Chartered Accountants
Granville Hall
Granville Road
Leicester
Leicestershire
LE1 7RU

7 August 2025

STEPS CONDUCTIVE EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	179,891	90,970	270,861	246,651
Other trading activities	3	14,890	-	14,890	15,531
Investment income	4	1,272	-	1,272	606
Total		196,053	90,970	287,023	262,788
EXPENDITURE ON					
Raising funds	5	41,639	8,528	50,167	33,641
Charitable activities	6				
Leicestershire Conductive Education Centre		158,071	95,118	253,189	194,877
Other		-	-	-	14,703
Total		199,710	103,646	303,356	243,221
NET INCOME/(EXPENDITURE)		(3,657)	(12,676)	(16,333)	19,567
RECONCILIATION OF FUNDS					
Total funds brought forward		608,876	93,870	702,746	683,179
TOTAL FUNDS CARRIED FORWARD		605,219	81,194	686,413	702,746

The notes form part of these financial statements

STEPS CONDUCTIVE EDUCATION CENTRE

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	527,717	19,297	547,014	537,058
CURRENT ASSETS					
Debtors	12	3,835	-	3,835	7,625
Cash at bank and in hand		79,924	61,896	141,820	165,345
		<u>83,759</u>	<u>61,896</u>	<u>145,655</u>	<u>172,970</u>
CREDITORS					
Amounts falling due within one year	13	(6,256)	-	(6,256)	(7,282)
NET CURRENT ASSETS		<u>77,503</u>	<u>61,896</u>	<u>139,399</u>	<u>165,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>605,220</u>	<u>81,193</u>	<u>686,413</u>	<u>702,746</u>
NET ASSETS		<u>605,220</u>	<u>81,193</u>	<u>686,413</u>	<u>702,746</u>
FUNDS	14				
Unrestricted funds:					
General fund				136,574	140,230
Revaluation reserve				468,646	468,646
				<u>605,220</u>	<u>608,876</u>
Restricted funds				<u>81,193</u>	<u>93,870</u>
TOTAL FUNDS				<u>686,413</u>	<u>702,746</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2025 and were signed on its behalf by:

Mrs RJN Conley-Rimmington CBE - Trustee

Mr J Montague (Chairman) - Trustee

The notes form part of these financial statements

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost or valuation
Fixtures & equipment	- 25% on reducing balance
Software	- 33% on cost

All tangible fixed assets are capitalised and initially recognised at cost.

Freehold property is carried at its revalued cost, less depreciation.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift aid - income tax recoverable	1,344	2,868
Grants	170,852	199,615
Donations - Rotary	-	1,000
Donations - Florence Turner	1,000	-
Donations - Dechra Pharma	1,000	-
Donations - Ray Morris	11,813	-
Donations - The Taverers	1,620	-
Donations - C Harlow	32,000	-
Donations - Mark J Rees	2,125	-
Donations - Horn Rockleigh	1,000	-
Donations - Eileen Richards	1,000	-
Donations - Electract	1,000	-
Donations - The Randal Foundation	1,000	-
Donations - Howes Percival	1,000	-
Donations - D Brown	2,800	-
Donations - A Griffiths	1,400	-
Donations - Healy Group	1,920	-
Donations - Thomas Shipman	-	1,000
Donations - Other	23,302	15,526
Donations - A Freckingham	-	5,000
Donations - J Steer	-	1,000
Donations - P J Lester	1,000	1,500
Donations - Ashby Bowls Club	-	1,290
Donations - Furnley House	1,250	5,000
Donations - JKM Swimschool	-	1,188
Donations - Quorn Ukelele Orch	3,000	2,075
Donations - Just Giving	9,435	9,589
	270,861	246,651

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Leicestershire County Council - Other	-	5,000
BBC Children in Need	15,000	15,000
The Hedley Foundation - Capital expenditure	-	2,000
The Albert Hunt Trust	-	3,000
Percy Bilton Charity	750	5,364
Helen Jean Cope Charity	-	2,000
Henry Smith Charity	10,000	10,000
John Eastwood Foundation	1,000	1,000
National Lottery Community Fund	52,197	36,516
Maud Elkington Grant	1,000	1,000
Intelligent Energy Grant	-	9,000
Screwfix	3,900	-
Barratt Homes	-	3,000
Boshier Hinton foundation	-	2,000
The Dromintee Trust	-	20,000
Ethan UTD	-	1,235
The George Ernest Ellish Foundation	1,200	-
The Barbara Ward Children's Foundation	5,000	5,000
The J Reginald Corah Foundation	-	500
C Harlow	-	30,000
Catherine Harlow - unrestricted	-	15,000
Postcode Places Trust	-	20,000
Robert Harlow Charitable Trust	-	5,000
The Dixie Rose Findlay Charitable Trust	-	3,000
The Goodman Foundation	-	5,000
Leicester & Rutland Freemasons	4,500	-
Star Trust	10,000	-
Access Foundation	5,000	-
Toy Trust	5,000	-
Bauer Cash for Kids	1,520	-
Brian Murtagh Charitable Trust	4,000	-
E H Smith Charitable Trust	500	-
The Clothworkers Foundation	22,600	-
Furnley House Foundation	27,685	-
	<u>170,852</u>	<u>199,615</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hire of facilities	14,100	14,400
Steps Super Lottery	520	1,011
Other fundraising income	270	120
	<u>14,890</u>	<u>15,531</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>1,272</u>	<u>606</u>

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	41,974	33,025
Other fundraising expenditure	8,193	581
Support costs	-	35
	<u>50,167</u>	<u>33,641</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs £	Totals £
Leicestershire Conductive Education Centre	<u>234,201</u>	<u>18,988</u>	<u>253,189</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	148,598	134,928
Rates and water	1,929	1,954
Insurance	5,476	6,003
Light and heat	5,421	2,244
Postage, stationery and telephone	4,415	3,113
Sundries	430	565
Consumables - toys, equipment, films, photos etc	2,189	2,471
Training and recruitment	2,173	706
Staff expenses	4,490	4,345
Repairs and renewals	25,140	10,553
Subscriptions and licences	373	110
School outings	607	462
Cleaning	8,492	9,003
IT Costs	11,471	4,292
Depreciation	12,997	13,888
	<u>234,201</u>	<u>194,637</u>

8. INDEPENDENT EXAMINERS REMUNERATION

	2025	2024
	£	£
Independent examiners remuneration	<u>4,626</u>	<u>4,356</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	174,184	152,349
Social security costs	9,325	8,121
Other pension costs	7,063	7,483
	<u>190,572</u>	<u>167,953</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	5	6
Fundraising and governance	1	1
	<u>6</u>	<u>7</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

10. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

Total remuneration in relation to Key Management Personnel, included within the figures above, amounts to £64,192 (2024: £49,933).

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & equipment £	Software £	Totals £
COST OR VALUATION				
At 1 April 2024	550,000	78,433	25,212	653,645
Additions	-	22,954	-	22,954
At 31 March 2025	550,000	101,387	25,212	676,599
DEPRECIATION				
At 1 April 2024	23,200	70,185	23,202	116,587
Charge for year	9,000	2,533	1,465	12,998
At 31 March 2025	32,200	72,718	24,667	129,585
NET BOOK VALUE				
At 31 March 2025	517,800	28,669	545	547,014
At 31 March 2024	526,800	8,248	2,010	537,058

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Fixtures & equipment £	Software £	Totals £
Valuation in 2022	(513,349)	-	-	(513,349)
Cost	1,063,349	101,387	25,212	1,189,948
	550,000	101,387	25,212	676,599

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2025 £	2024 £
Cost	1,063,349	1,063,349
Aggregate depreciation	(1,061,663)	(1,061,663)

Freehold land and buildings were valued on an open market basis on 27 September 2022 by Sturgis, Snow and Astill LLP.

Included in cost of freehold property is freehold land of £100,000 (2024: £100,000).

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	466	2,487
Tax	1,344	2,868
Prepayments	2,025	2,270
	<u>3,835</u>	<u>7,625</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	413	2,044
Accruals and deferred income	5,843	5,238
	<u>6,256</u>	<u>7,282</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	140,230	(3,656)	136,574
Revaluation reserve	468,646	-	468,646
	608,876	(3,656)	605,220
Restricted funds			
Building fund	10,942	(9,064)	1,878
Question of Brains	13,104	(8,985)	4,119
Screwfix	-	3,900	3,900
Henry Smith Grant	7,500	-	7,500
Digital Fund	11,016	(9,894)	1,122
BBC Children in Need	3,750	-	3,750
Barratt Homes	1,000	(648)	352
Maud Elkinton Charitable Trust	-	1,000	1,000
The Gordon Trust	973	(973)	-
Boshier Hinton Foundation	2,000	(259)	1,741
Dromitee Trust	13,333	(13,333)	-
Edgar E Lawley Foundation	1,500	(407)	1,093
Fibre Optics	4,185	(1,046)	3,139
National Lottery Community Fund	589	(589)	-
Hedley Foundation	2,000	-	2,000
Intel energy grant	8,145	(6,959)	1,186
Percy Bilton Trust	-	689	689
Postcode Lottery	13,333	(13,333)	-
J Corah	500	(500)	-
Leicester & Rutland Freemasons	-	1,125	1,125
Star Trust	-	7,500	7,500
Access Foundation	-	3,750	3,750
Sir John Eastwood Foundation	-	1,000	1,000
Toy Trust	-	5,000	5,000
Bauer Cash for Kids	-	1,520	1,520
Brian Mutragh Charitable Trust	-	4,000	4,000
E H Smith Charitable Trust	-	500	500
The Clothworkers Foundation	-	22,129	22,129
George Ernest Ellis	-	1,200	1,200
	93,870	(12,677)	81,193
TOTAL FUNDS	702,746	(16,333)	686,413

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,053	(199,709)	(3,656)
Restricted funds			
Building fund	-	(9,064)	(9,064)
Question of Brains	-	(8,985)	(8,985)
Screwfix	3,900	-	3,900
Henry Smith Grant	10,000	(10,000)	-
Digital Fund	3,500	(13,394)	(9,894)
BBC Children in Need	15,000	(15,000)	-
Barratt Homes	-	(648)	(648)
Maud Elkinton Charitable Trust	1,000	-	1,000
The Gordon Trust	-	(973)	(973)
Boshier Hinton Foundation	-	(259)	(259)
Dromitee Trust	-	(13,333)	(13,333)
Edgar E Lawley Foundation	-	(407)	(407)
Fibre Optics	-	(1,046)	(1,046)
National Lottery Community Fund	-	(589)	(589)
Intel energy grant	(3,500)	(3,459)	(6,959)
The Barbara Ward Childrens Foundation	5,000	(5,000)	-
Percy Bilton Trust	750	(61)	689
Postcode Lottery	-	(13,333)	(13,333)
J Corah	-	(500)	(500)
Leicester & Rutland Freemasons	4,500	(3,375)	1,125
Star Trust	10,000	(2,500)	7,500
Access Foundation	5,000	(1,250)	3,750
Sir John Eastwood Foundation	1,000	-	1,000
Toy Trust	5,000	-	5,000
Bauer Cash for Kids	1,520	-	1,520
Brian Mutragh Charitable Trust	4,000	-	4,000
E H Smith Charitable Trust	500	-	500
The Clothworkers Foundation	22,600	(471)	22,129
George Ernest Ellis	1,200	-	1,200
	<u>90,970</u>	<u>(103,647)</u>	<u>(12,677)</u>
TOTAL FUNDS	<u>287,023</u>	<u>(303,356)</u>	<u>(16,333)</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	At 31.3.24 £
Unrestricted funds				
General fund	107,148	33,333	(251)	140,230
Revaluation reserve	468,646	-	-	468,646
	<u>575,794</u>	<u>33,333</u>	<u>(251)</u>	<u>608,876</u>
Restricted funds				
Building fund	11,027	-	(85)	10,942
Question of Brains	13,104	-	-	13,104
Screwfix	5,000	-	(5,000)	-
Henry Smith Grant	4,167	-	3,333	7,500
Digital Fund	17,744	-	(6,728)	11,016
BBC Children in Need	8,333	-	(4,583)	3,750
Barratt Homes	1,000	-	-	1,000
The Gordon Trust	2,000	-	(1,027)	973
The Everard Foundation	2,000	-	(2,000)	-
Boshier Hinton Foundation	593	-	1,407	2,000
Dromitee Trust	2,500	-	10,833	13,333
Edgar E Lawley Foundation	1,500	-	-	1,500
David Solomon Charitable Trust	1,000	-	(1,000)	-
Skipton Building Society	1,645	-	(1,645)	-
Fibre Optics	800	-	3,385	4,185
National Lottery Community Fund	1,139	-	(550)	589
Sir Andrew Martin Trust	500	-	(500)	-
Hedley Foundation	-	-	2,000	2,000
Intel energy grant	-	-	8,145	8,145
Postcode Lottery	-	-	13,333	13,333
J Corah	-	-	500	500
	<u>74,052</u>	<u>-</u>	<u>19,818</u>	<u>93,870</u>
TOTAL FUNDS	<u>649,846</u>	<u>33,333</u>	<u>19,567</u>	<u>702,746</u>

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,192	(123,443)	(251)
C Harlow - unrestricted	15,000	(15,000)	-
	<u>138,192</u>	<u>(138,443)</u>	<u>(251)</u>
Restricted funds			
Building fund	-	(85)	(85)
Screwfix	-	(5,000)	(5,000)
Henry Smith Grant	10,000	(6,667)	3,333
Digital Fund	4,000	(10,728)	(6,728)
BBC Children in Need	15,000	(19,583)	(4,583)
The Gordon Trust	-	(1,027)	(1,027)
The Everard Foundation	-	(2,000)	(2,000)
Boshier Hinton Foundation	2,000	(593)	1,407
Dromitee Trust	20,000	(9,167)	10,833
David Soloman Charitable Trust	-	(1,000)	(1,000)
Skipton Building Society	-	(1,645)	(1,645)
Fibre Optics	5,580	(2,195)	3,385
National Lottery Community Fund	36,516	(37,066)	(550)
Sir Andrew Martin Trust	-	(500)	(500)
Hedley Foundation	2,000	-	2,000
Intel energy grant	9,000	(855)	8,145
Postcode Lottery	20,000	(6,667)	13,333
J Corah	500	-	500
	<u>124,596</u>	<u>(104,778)</u>	<u>19,818</u>
TOTAL FUNDS	<u>262,788</u>	<u>(243,221)</u>	<u>19,567</u>

Building Fund

The Building Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the purchase, refurbishment and improvement of the freehold property at St Botolph's Old School. This was purchased in the year ended 31 March 2007 and subsequent expenditure has been incurred on refurbishment, improvements and the purchase of equipment. This includes the value of donated building work and related professional services provided to the charity free of charge in the year ended 31 March 2008. The cost of this expenditure has been reduced by depreciation as appropriate to reduce the value of these assets over their useful economic life. The freehold property was revalued in September 2022 and the Trustees agree this value in the year ended 31 March 2025.

Question of Brains Fund and Next combined

The Question of Brains Fund represents the amount of grants, donations and fundraising income which have been specifically received in connection with the annual Question of Brains fundraising event

The Digital Fund

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Digital Fund represents the amount of grants, donations and fundraising income which have been specifically received to finance the development and ongoing costs associated with online sessions and services.

Edgar E Lawley Foundation

The Edgar E Lawley Foundation represents the amount of grant income which has been specifically received to support the costs of volunteers at Steps.

Barratt Homes

The Barratt Homes represents the amount of grants income to be spent on staff training.

BBC Children in Need

The BBC Children in Need Fund represents the amount of grant income which has been specifically received to finance the salary of two employees.

The Hedley Foundation

The Hedley Foundation grant represents the grant income to be used for dance sessions and family events/outings.

The Boshier- Hinton Foundation

The Boshier- Hinton Foundation represents the amount of grant income which has been specifically received to finance dance sessions and family events/outings.

Henry Smith Charity

The Henry Smith Charity grant represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Dromintee Trust

The Dromintee Fund represents the amount of grant income which has been specifically received to finance the salary of one employee.

The Gordon Trust

The Gordon Trust represents the amount of grant income which has been specifically received to finance capital works.

J Reginald Corah Foundation

The J Reginald Corah Foundation represents the amount of grant income which has been specifically received to fund equipment.

Fibre Optic Fund

The Fibre Optic Fund represents the amount of grants which have been specifically received to finance the development and ongoing costs associated with online sessions.

Postcode Lottery

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Postcode Lottery represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Intelligent Energy

The Intelligent Energy grant represents the grant income for equipment, dance sessions and family events/outings.

National Lottery Community Fund

The National Lottery Community Fund represents the amount of grant income which has been specifically received to finance ongoing costs including salaries, utilities and trips.

Screwfix Foundation

The Screwfix Foundation represents the amount of grant income which has been specifically received to fund fire doors.

The Maud Elkington Trust

The Maud Elkington Trust grant represents the grant income for volunteer costs, staff training and car mileage.

Percy Bilton

The Percy Bilton grant represents the amount of grant income which has been specifically received to fund toys or equipment.

Leicester & Rutland Freemasons

The Leicester & Rutland Freemasons represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Star Trust

The Star Trust represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Access Foundation

The Access Foundation represents the amount of grant income which has been specifically received to finance the salary of one staff member.

Sir John Eastwood Foundation

The Sir John Eastwood Foundation grant represents the grant income for volunteer costs, staff training and db checks.

Toy Trust

The Toy Trust grant represents the grant income for the funding of new ceiling tiles.

Bauer Cash for Kids

STEPS CONDUCTIVE EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

The Bauer Cash for Kids grant represents the grant income for dance sessions for one year.

Brian Murtagh Charitable Trust

The Brian Murtagh Charitable Trust represents the amount of grant income which has been specifically received to finance the salary of one staff member

E H Smith Charitable Trust

The E H Smith Charitable Trust grant represents the grant income for swimming sessions.

The Clothworkers Foundation

The Clothworkers Foundation grant represents the grant income for the funding of a new canopy system.

George Ernest Ellis

The George Ernest Ellis grant represents the grant income for trips, events and dance.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025. Nor for the year ended 31 March 2024.

16. PENSION COMMITMENTS

The charity contributes to personal pension schemes in respect of certain employees. The amount charged to the Statement of Financial Activities in respect of pension costs this year was £7,063 (2024: £7,483). The amount outstanding at the year end was £nil (2024: £nil).

STEPS CONDUCTIVE EDUCATION CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid - income tax recoverable	1,344	2,868
Grants	170,852	199,615
Donations - Rotary	-	1,000
Donations - Florence Turner	1,000	-
Donations - Dechra Pharma	1,000	-
Donations - Ray Morris	11,813	-
Donations - The Taverners	1,620	-
Donations - C Harlow	32,000	-
Donations - Mark J Rees	2,125	-
Donations - Horn Rockleigh	1,000	-
Donations - Eileen Richards	1,000	-
Donations - Electract	1,000	-
Donations - The Randal Foundation	1,000	-
Donations - Howes Percival	1,000	-
Donations - D Brown	2,800	-
Donations - A Griffiths	1,400	-
Donations - Healy Group	1,920	-
Donations - Thomas Shipman	-	1,000
Donations - Other	23,302	15,526
Donations - A Freckingham	-	5,000
Donations - J Steer	-	1,000
Donations - P J Lester	1,000	1,500
Donations - Ashby Bowls Club	-	1,290
Donations - Furnley House	1,250	5,000
Donations - JKM Swimschool	-	1,188
Donations - Quorn Ukelele Orch	3,000	2,075
Donations - Just Giving	9,435	9,589
	270,861	246,651
Other trading activities		
Hire of facilities	14,100	14,400
Steps Super Lottery	520	1,011
Other fundraising income	270	120
	14,890	15,531
Investment income		
Bank interest receivable	1,272	606
Total incoming resources	287,023	262,788

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STEPS CONDUCTIVE EDUCATION CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
EXPENDITURE		
Raising donations and legacies		
Wages	36,387	28,855
Social security	3,767	2,727
Pensions	1,820	1,443
Other fundraising expenditure	8,193	581
	50,167	33,606
Charitable activities		
Wages	137,797	123,494
Social security	5,558	5,394
Pensions	5,243	6,040
Rates and water	1,929	1,954
Insurance	5,476	6,003
Light and heat	5,421	2,244
Postage, stationery and telephone	4,415	3,113
Sundries	430	565
Consumables - toys, equipment, films, photos etc	2,189	2,471
Training and recruitment	2,173	706
Staff expenses	4,490	4,345
Repairs and renewals	25,140	10,553
Subscriptions and licences	373	110
School outings	607	462
Cleaning	8,492	9,003
IT Costs	11,471	4,292
Depreciation of tangible fixed assets	12,997	13,888
	234,201	194,637
Support costs		
Finance		
Bank charges	194	122
Governance costs		
Independent examiners remuneration	4,626	4,356
Professional fees	14,168	10,500
	18,794	14,856
Total resources expended	303,356	243,221
Net (expenditure)/income	(16,333)	19,567

This page does not form part of the statutory financial statements