

Charity registration number 1136997

Company registration number 07257957 (England and Wales)

STICK 'N' STEP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

STICK 'N' STEP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Hewitt	
	P Richards	
	R Shorthouse	
	A James	
	F Davies	
	D Upton	
	A Harris	
	E Palmer	
	J Kennedy	(Appointed 15 December 2021)
Charity number	1136997	
Company number	07257957	
Principal address	3 Croxteth Avenue Wallasey Merseyside CH44 5UL	
Registered office	3 Croxteth Avenue Wallasey Merseyside CH44 5UL	
Independent examiner	Mitchell Charlesworth (Audit) Limited Glebe Business Park Lunts Heath Road Widnes Cheshire WA8 5SQ	

STICK 'N' STEP

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STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our Purpose

We enable, inspire and support children with cerebral palsy and their families.

Who we are

Stick 'n' Step provide free conductive education sessions to children with cerebral palsy. Our support improves mobility, independence and boosts self-confidence, enabling every child to reach their personal potential.

Conductive education is about active learning. Stick 'n' Step sessions incorporate play and music into structured routines to develop functional skills. Children and young people are motivated by working alongside their peers in a positive environment and are empowered to achieve realistic goals that are specific and relevant to them.

At Stick 'n' Step we support the whole family. Regular attendance at our centre means that parents and extended family have the opportunity to meet others in a similar situation and they benefit from regular respite time whilst their children develop in the classroom.

Sophia's Story

What I love about Stick 'n' Step is that you are totally child focussed



That was the comment from Sophia's Great Auntie Kim when asked how she thought the charity had helped four year old Sophia since she started attending Stick 'n' Step in early 2020. Kim is a retired teacher and lives very close to Sophia's parents Charlotte and Roger. As they both work full time, when a place was confirmed for Sophia at the Stick 'n' Step Runcorn centre, Kim offered to take her great niece to her weekly conductive education (CE) session. For the first 12 months Kim went into the parent and child group with the other toddlers and Mums which she said was brilliant because she gained first-hand experience of the exercises and activities that were helping Sophia to develop new skills. She said "It was good for me to be in the class and see what was happening and get tips and guidance from the classroom team so that I could explain to Sophia's Mum and Dad, what they could practice with Sophia at home to help her develop further."

When she first started aged 2 Sophia couldn't walk, she was just crawling or needed to be carried around but over the past 2 years she has been working hard to develop her leg strength when using her Kaye walker. The classroom team said recently "Sophia has made amazing progress with her walking as she has gone from being reluctant to even stand in her Kaye walker to progressing during the spring term to walking with quad sticks with minimal support from adults. Sophia is now lifting and placing her sticks with direction, pushing up with a little prompting and with verbal guidance is stepping apart."

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Kim said the progress that she, and the whole family have seen Sofia making has just been 'phenomenal' and feels that the services provided by Stick 'n' Step are just amazing. She added "What I love about the way the charity operates is that the services are all totally child focussed. The classroom team are constantly looking at and encouraging all the children and although the children are working together in a small group, each is working on developing skills in different ways according to their individual needs. I think this is just brilliant. I can see how Sofia follows the lead of the conductor, she listens and watches other children. They motivate and encourage each other. Having taught in a mainstream school for over 40 years I have never seen anything like it, the amount of time and 1-1 support that each child gets is just incredible, and when I watch everything, the staff do, I can see how the tasks are also designed to help the children improve their self-esteem. It is a unique service, and we feel so lucky to have found Stick 'n' Step". Kim also commented on the range and excellent quality of the equipment and the classroom resources that are used in the weekly activity and exercise sessions.

Sofia was diagnosed with cerebral palsy at around 12 months old, her mum, Charlotte found Stick 'n' Step from an internet search and although it is a 2 hour round trip to get to the centre each week, she says that without any doubt it is a journey well worth making when she looks at the progress Sofia has made already. Stick 'n' Step has also provided an excellent support network to the whole family, and I think the Family Room they have at the centre is a fantastic resource. It's a place where I have been able to relax and chat to parents. From chatting to others, I have picked up a great deal of valuable information. I found out about different wheelchairs and discovered there was an Education, Health and Care Plan that we could benefit from – this was not something the family knew about.

Kim says Sofia's confidence has improved greatly since she first started attending CE sessions in 2020 and in September 2021 she started school. Sofia has been learning skills at Stick 'n' Step to help her get in and out of her wheelchair which is helping to give her greater independence.

Kim told staff that when Sofia was diagnosed with cerebral palsy, none of the family knew anything about the condition and so it felt quite daunting. She said "Finding Stick 'n' Step is the best thing we could have hoped for. When you walk in here you know that every single member of staff is working together as a team to improve the lives of all the children. There is a welcoming, positive, caring and nurturing approach to everything they do. Stick 'n' Step has provided a whole new dimension to Sofia and her wider family. She is not spending all her time living in a non-inclusive world, when she comes to Stick 'n' Step she is integrated with other children just like her. Also, she is not just learning new skills, but there is dedicated educational time built into every session. As a family we just can't thank you all enough for everything you are doing to help Sofia improve her mobility, confidence and independence."

Achievements and performance

This year has been another challenging but successful year for Stick 'n' Step. The trustees are pleased to report that despite the ongoing difficulties of managing our service within ongoing Covid measures, our team were able to maintain face-to-face support services for all of our children and young people throughout the academic year. We have supported more families than ever before. Throughout the year, a total of 109 families were supported by our committed team of staff and volunteers. The breakdown in terms of the age of children attending over the year was:

Pre-school (0-4) - 20

Primary (5-11) - 54

Secondary (12-16) - 23

Young adults (17-25) - 11

Our sessions improve the children's fine and gross motor skills and teach them basic life skills that most people would take for granted, e.g. walking (with or without a walking aid) talking, self-feeding, dressing/undressing, using the toilet independently etc. Our sessions, which are delivered in small groups, or on a 1-1 basis, include activity-based tasks, rhythmic routines, exercises, songs and educational play, all designed to improve each individual child's mobility, confidence and independence, and enable them to reach their full potential. CE is based on the premise that people with motor disorders can learn to better control their movements, and research into neural plasticity has shown that the human brain is capable of learning and adapting even after substantial injury. CE therefore combines elements of both education and rehabilitation and employs a wide array of strategies based on current evidence and best practice.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Each child has their own Individual Development Plan (IDP) with new goals and objectives set each year (in consultation with the family and depending on the age/ability of the child, the child themselves) designed to enable the child to learn new, or develop existing, skills that will help in everyday life. We have a child focused approach to everything we do to ensure the children feel supported, valued and included at all times. We look at what the children CAN do, not what they can't, and work closely with them to give them more confidence and encourage them to make independent decisions. Our work also helps increase a child's ability to express their feelings and thoughts which can have a positive impact on their emotional health and wellbeing.

The classroom team of conductors and classroom assistants, supported by volunteers, work closely with the children improving their self-belief and self-esteem which has a positive and far-reaching impact on their lives, as well as the lives of their families.

Our programme is designed to reduce a child's dependency on others and give them the best chance of leading a full, dignified and independent life.

Demand for our services remains high, at the end of August 2022 we had 11 families awaiting a place at Stick 'n' Step. The support service we offer is specialist, regular and free to access and there is a real need for it. We hope to be able to offer places to those on the waiting list next year so the children can start making progress towards their goals.

36 children attended our summer camp this year, unfortunately a Covid outbreak meant that due to staff levels we couldn't deliver the camp for all the children and young people who had been invited.

Children and young people who did attend had a wonderful time, experiencing new activities including archery, shooting, rock climbing, abseiling, orienteering and axe throwing. These activities challenged our children and pushed them to overcome their fears, an opportunity they are not always given in the mainstream world.

Our groups also took part in team building activities such as an indoor obstacle course, bush craft and a night line activity. The camps are great opportunity to build friendships and the children and young people also had movie nights, board games, guided discussions about friendships and growing up, walks in the sensory garden and a Pokemon treasure hunt, as well as water fights and enjoying the paddling pool on the hottest days of the year.

16 of these children also stayed overnight which meant there was time to develop independent living skills such as dressing, cleaning and cooking. For many of these children it was their first night away from home on their own, an important step for them and for their parents to overcome.

Not only did these trips boost the confidence of our children and young people, it also provided much needed respite for parents and siblings.

Staff completed specific training courses to maintain knowledge and best practice across the organisation, this included paediatric first aid, children's mental health, safeguarding training, prevent COVID and fire marshal training. One of our conductors completed a mentoring course and one of our classroom assistants completed the Higher Level Classroom Assistant training with the National Institute of Conductive Education. We aim to continue with our internal development of our team to ensure we have the skills and expertise to support our existing and new families in the years to come.

Volunteers remained a key part of the organisation, continuing to contribute to the smooth running of our sessions, key fundraising events as well as behind the scenes at each of our centres. The total amount of volunteering time over the year was 1152 hours, a 46% increase on last year.

In a year where we have had to continue to adapt our policies and procedures in relation to Covid, we are pleased that our annual family survey demonstrated that families really value our service, and we continue to make a significant impact in the lives of the children and young people we support. Here are some of the results and quotes from the survey.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

100% of families said Stick 'n' Step has a positive impact on their child's self-confidence

"He just seems more determined to try and do things himself."

"Encouraging him to participate in a group and take turns."

"He's much more willing to go to new places and try new things now."

"She has gained so much confidence attending activities and being with other adults. She has learnt to express her needs more and gained independence skills."

89% of families felt their child is more mobile as a result of coming to Stick 'n' Step

"She is much stronger in standing up, keeping her balance and controlling her movements."

"His sitting has hugely improved. He can now roll and shuffle around on the floor with ease. He wants to try to move, sit and stand much more than he used to."

"He has learned to use sticks and is able to navigate uneven surfaces with more confidence."

"He's more inclined to try and get to what he wants himself."

89% of families have felt their child is more independent as a result of coming to Stick 'n' Step

"It gives her independence away from me! Also shows her she CAN do a lot more than she maybe didn't think she could do before."

"E has greatly improved her self-care, like fastening buttons etc, due to the fine motor work she does."

"He's holding cutlery better and I think this is from fine motor skills used in craft sessions in class."

90% of families said their child has made friends at Stick 'n' Step

"I think the small group element works really well for him. He loves people and it gives him more of a challenge compared to his individual physio sessions."

"Small group sessions working with children of a similar need helps J feel less isolated."

"It has helped C with his confidence, and it has been a chance for him to meet other children with cerebral palsy."

100% of parents said that Stick 'n' Step was a place that helped them feel that their child can thrive

"The sessions are wonderfully positive, celebrating what she can do rather than focussing on things she can't."

"It has helped D enormously but also has made us feel normal."

"The belief that we can always do something more to help M develop and love his life. That someone 'gets' our life."

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Financial review

The year to 31 August 2022 has been a very challenging year financially for Stick 'n' Step. COVID-19 has continued to have significant impact on our ability to network and build new relationships, particularly within the corporate world. We have also seen the income from Trusts & Grants fall from the previous years when emergency funding was available.

The charity received income of £599,379 for the year (2021 - £727,183). Expenditure during the year was £693,088 (2021 - £675,634), of this £561,924 (2021 - £556,596) was spent on the direct activities for providing conductive education services to children and young people.

Depreciation charged in the year amounted to £33,090, for our land and buildings and fixtures, fittings and equipment. This continues to be sizeable cost for the organisation as a result of the significant capital investment in 2017 and further capital expenditure in 2021.

This has resulted in a £93,709 deficit for the year to August 31, 2022, and results in our unrestricted reserves being held at £149,535. This remains a strong financial platform for the charity to continue to provide vital specialist support to families across the North West of England. Strong financial governance from trustees and management, combined with continued growth in community and corporate fundraising income will be critical for Stick 'n' Step to consolidate this position in what we expect to be a continued challenging fundraising environment in 2022-23.

Paul Richards, Treasurer

Reserves Policy

Trustees recognise that there are risks associated with each stream of income and expenditure being different from that budgeted, which has the potential for significant impact on reserve levels. Having a reserves policy equivalent to a range of months of operating costs enables trustees to monitor and manage this risk and allows time to develop new sources of income or cut-back on related expenditure if needed.

The trustees have resolved to keep reserve funds in the range of three to six months of operating costs based on the current year's expenditure. Based on this year's expenditure, three months of operating costs equates to £173,272 and the board will manage expenditure to ensure reserves do not drop below this level. Monthly management accounts are produced and examined by the chair and the treasurer, further scrutiny of the financial position is monitored at board meetings. The board believes that reserves should be kept at this level to ensure the charity can run efficiently and meet the needs of its on-going service, whilst ensuring that funding is driven to the front line of our work as quickly and readily as possible.

Investment policy

Stick 'n' Step does not currently hold any free reserves in investments, however funds which are surplus to that required for day-to-day expenditure are held in a different savings account.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Risk Management

The charity upholds a risk policy, as a formal acknowledgement that the trustee board is committed to maintaining a strong risk management framework. The aim of this policy is to ensure that the charity makes every effort to manage risk appropriately.

The policy outlines the risk management strategy, which comprises:

- A consistent framework and protocol for determining appetite for and tolerance of risk
- An annual review of the risks the charity may face within the charity's risk register
- The establishment of systems and procedures to mitigate the risks identified
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

Management of risk is an integral part of our planning and project management processes, with risks identified and assessed as we develop our plans each year. The major risks that have been identified and are mitigated are as follows:

1. *Poor quality service causes harm to a service user or member of staff.*

Mitigation: Annual assessment of staff training needs with specific focus on safeguarding and first aid. The charity now has three members of staff trained as Designated Safeguarding Officers. Activity specific risk assessments are completed and reviewed annually. Staff are trained in safeguarding, paediatric first aid and manual handling to ensure we have the capability and capacity to operate effectively and safely.

1. *Insufficient funds raised causing interruption to operational service and progress of strategic aims.*

Mitigation: Monthly monitoring between CEO and the treasurer, including cash flow forecasting to ensure there is an up-to-date forecast of the charity's financial position to the end of the financial year. We review our reserves policy and long-term financial plans annually to ensure that they remain relevant and keep reflecting the charity's current status.

1. *Brexit deterring international conductors (our specialist teachers) from working in the UK*

Mitigation: Our Chief Executive is a committee member of the Conductive Education (CE) Consortium UK which bring together CE centres across the UK, this has strengthened our network. Training is in place to enable our conductors to train and mentor students studying their CE degree in the UK. We had a successful application with the Home Office and are a licensed sponsor under the skilled worker immigration route, this will enable Stick 'n' Step to recruit skilled workers from outside of the UK. We also have career paths mapped out for internal staff to train to become conductors, we currently have one classroom assistant training to become a conductor via the National Institute of Conductive Education.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management

The charity is a company limited by guarantee.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

As its main activity, the charity must have charitable purposes or 'aims' that are for the public benefit. The Charities Act 2011 provides specific descriptions of charitable purposes that are for public benefit and the category that our work falls into is the 'relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage'.

The objects as stated in our Articles of Association (18th May 2010) are:

To advance the education and relieve suffering of primarily children with motor disorders and provide information, advice and guidance to their families and carers in particular by means of conductive education.

Stick 'n' Step have families travelling from across the North West of England and North Wales to access our support.

C Hewitt

P Richards

R Shorthouse

A James

F Davies

D Upton

A Harris

E Palmer

J Kennedy

(Appointed 15 December 2021)

Trustee recruitment and appointment

An annual review of the trustees' attendance and professional knowledge is carried out to ensure that a broad range of skills and experience is available to guide and govern the charity. This process identifies any skills gaps, which enables the charity to address these via recruitment of new trustees. Trustee positions are advertised through the charity's website, its network of supporters and via external channels ([Doit.org/Reach](https://doit.org/Reach) Volunteering). All candidates are asked to submit their CV and a statement of support to show why they want to take the position. All candidates meet with the Chief Executive and the trustee selection panel, before a proposal is agreed by the board of trustees.

All new trustees have a structured induction to the organisation. There is an induction pack which includes; a copy of the Charity Commission's information booklet 'The Essential Trustee', a copy of Stick 'n' Step's Articles of Association, the business plan and minutes of recent board meetings. New trustees have an induction meeting to brief them on their legal obligations under charity and company law, the committee and decision making processes, the business plan and recent financial performance of the charity. New trustees also have the opportunity to observe a board meeting before taking up the role.

All trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and also to attend Stick 'n' Step events to meet with service users.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Key Management Personnel

The trustees consider the key management personnel to be the Chief Executive, Head of Conductive Education, Head of Fundraising and the Operations Manager.

The trustees have delegated significant authority and responsibility to the Chief Executive in the day-to-day running of the charity, who has authority and responsibility for planning, directing and controlling the activities of the charity on a day-to-day basis.

All trustees give of their time freely and no trustee received remuneration in the year.

The pay of the staff is reviewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other charities of a similar size.

STICK 'N' STEP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees' report was approved by the Board of Trustees.

R Shorthouse

.....
R Shorthouse 2022 Dec-16 10:15

Trustee

Date:

STICK 'N' STEP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STICK 'N' STEP

I report to the trustees on my examination of the financial statements of Stick 'N' Step (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 The financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Mitchell Charlesworth (Audit) Limited

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Dated:

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income and endowments from:							
Donations and legacies	3	188,183	-	188,183	173,338	-	173,338
Charitable activities	4	27,175	327,534	354,709	30,425	495,403	525,828
Other trading activities	5	54,681	-	54,681	27,530	-	27,530
Investments	6	650	-	650	487	-	487
Other income	7	-	1,156	1,156	-	-	-
Total income		270,689	328,690	599,379	231,780	495,403	727,183
Expenditure on:							
Raising funds	8	130,690	474	131,164	64,980	54,058	119,038
Charitable activities							
Providing Conductive education	9	242,127	319,797	561,924	83,248	473,348	556,596
Total charitable expenditure		242,127	319,797	561,924	83,248	473,348	556,596
Total expenditure		372,817	320,271	693,088	148,228	527,406	675,634
Net (expenditure)/income for the year/							
Net movement in funds		(102,128)	8,419	(93,709)	83,552	(32,003)	51,549
Fund balances at 1 September 2021		251,663	114,847	366,510	168,111	146,850	314,961
Fund balances at 31 August 2022		149,535	123,266	272,801	251,663	114,847	366,510

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

STICK 'N' STEP

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		54,513		77,190
Current assets					
Debtors	14	13,006		-	
Cash at bank and in hand		221,365		317,528	
		<u>234,371</u>		<u>317,528</u>	
Creditors: amounts falling due within one year	15	<u>(16,083)</u>		<u>(28,208)</u>	
Net current assets			218,288		289,320
Total assets less current liabilities			<u>272,801</u>		<u>366,510</u>
Income funds					
Restricted funds	19	123,266		114,847	
Unrestricted funds		149,535		251,663	
		<u>272,801</u>		<u>366,510</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

Paul Richards

R Shorthouse

.....
2022-Dec-16 14:09

P Richards
Trustee

.....
2022-Dec-16 10:15

R Shorthouse
Trustee

Company registration number 07257957

STICK 'N' STEP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(86,398)		109,379
Investing activities					
Purchase of tangible fixed assets		(10,415)		(68,195)	
Investment income received		650		487	
Net cash used in investing activities			(9,765)		(67,708)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(96,163)		41,671
Cash and cash equivalents at beginning of year			317,528		275,857
Cash and cash equivalents at end of year			221,365		317,528

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Stick 'N' Step is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Croxteth Avenue, Wallasey, Merseyside, CH44 5UL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	12.5%/20% Straight line
Fixtures, fittings & equipment	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	188,183	173,338

4 Charitable activities

	Charitable Income	Charitable Income
	2022	2021
	£	£
Grants receivable	354,709	525,828
Analysis by fund		
Unrestricted funds	27,175	30,425
Restricted funds	327,534	495,403
	354,709	525,828

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	54,681	27,530

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	650	487

7 Other income

	Restricted funds	Total
	2022	2021
	£	£
Other income	1,156	-

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Staging fundraising events	12,481	-	12,481	17,531	351	17,882
Advertising	10,310	-	10,310	4,200	-	4,200
Staff costs	107,899	474	108,373	43,249	53,707	96,956
	<u>130,690</u>	<u>474</u>	<u>131,164</u>	<u>64,980</u>	<u>54,058</u>	<u>119,038</u>
Fundraising and publicity	130,690	474	131,164	64,980	54,058	119,038
	<u>130,690</u>	<u>474</u>	<u>131,164</u>	<u>64,980</u>	<u>54,058</u>	<u>119,038</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Charitable activities

	Providing Conductive education 2022 £	Providing Conductive education 2021 £
Staff costs	314,116	287,240
Depreciation and impairment	33,092	44,576
Children's Christmas party and summer camp	6,974	-
Equipment and class materials	8,568	16,822
Insurance	5,035	4,976
Licenses and subscriptions	979	1,968
Miscellaneous expenses	326	1,815
Rent, rates and maintenance	3,657	10,885
Heat, light and utilities	11,499	10,602
	<u>384,246</u>	<u>378,884</u>
Share of support costs (see note 10)	153,172	164,375
Share of governance costs (see note 10)	24,506	13,337
	<u>561,924</u>	<u>556,596</u>
Analysis by fund		
Unrestricted funds	242,127	83,248
Restricted funds	319,797	473,348
	<u>561,924</u>	<u>556,596</u>

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	125,770	-	125,770	142,554	-	142,554
Other office costs	27,402	-	27,402	21,821	-	21,821
Independent examiner fees	-	1,890	1,890	-	1,890	1,890
Legal and professional	-	22,616	22,616	-	11,447	11,447
	<u>153,172</u>	<u>24,506</u>	<u>177,678</u>	<u>164,375</u>	<u>13,337</u>	<u>177,712</u>
Analysed between Charitable activities	<u>153,172</u>	<u>24,506</u>	<u>177,678</u>	<u>164,375</u>	<u>13,337</u>	<u>177,712</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total staff	26	26
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	500,906	481,550
Social security costs	37,599	35,594
Pension costs	9,754	9,606
	<u> </u>	<u> </u>
	548,259	526,750
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

13 Tangible fixed assets

	Leasehold improvements £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2021	314,109	114,848	428,957
Additions	-	10,415	10,415
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2022	314,109	125,263	439,372
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 September 2021	253,615	98,154	351,769
Depreciation charged in the year	22,337	10,753	33,090
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2022	275,952	108,907	384,859
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 August 2022	38,157	16,356	54,513
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2021	60,494	16,696	77,190
	<u> </u>	<u> </u>	<u> </u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	13,006	-

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	10,295	8,015
Other creditors	3,750	4,992
Accruals and deferred income	2,038	15,201
	16,083	28,208

16 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	10,909	43,604	54,513	9,969	67,221	77,190
Current assets/(liabilities)	138,627	79,662	218,289	241,694	47,626	289,320
	149,536	123,266	272,802	251,663	114,847	366,510

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	153,290	159,282

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

18	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(93,709)	51,549
	Adjustments for:		
	Investment income recognised in statement of financial activities	(650)	(487)
	Depreciation and impairment of tangible fixed assets	33,092	44,576
	Movements in working capital:		
	(Increase) in debtors	(13,006)	-
	(Decrease)/increase in creditors	(12,125)	13,741
	Cash (absorbed by)/generated from operations	(86,398)	109,379

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2021 £	Movement in funds		Balance at 31 August 2022 £
		Incoming resources £	Outgoing resources £	
Capital Grants - Refurbishment and Equipment	67,221	6,002	(29,618)	43,605
Revenue Grants - Service provision	47,626	322,688	(290,653)	79,661
	<u>114,847</u>	<u>328,690</u>	<u>(320,271)</u>	<u>123,266</u>