

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 2023

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

Charity number

1136997

Company number

07257957

Principal address

3 Croxteth Avenue
Wallasey
Merseyside
CH44 5UL

Registered office

3 Croxteth Avenue
Wallasey
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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 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

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.

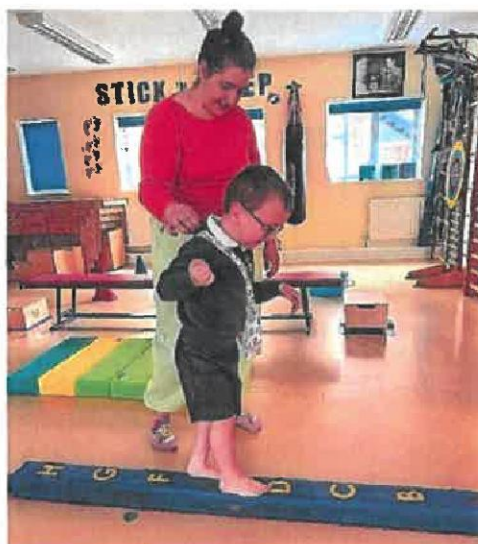
At Stick 'n' Step we support the whole family. Regular attendance at our centre means that parents and extended family have the opportunity to meet others in a similar situation and they benefit from regular respite time whilst their children develop in the classroom.

William's Story

Stick 'n' Step has given William a place where he can be a big boy and the team have given him the confidence to give anything a go – he can now jump so high he can reach the moon!

This is the comment William's mum Kate said after attending sessions for just 10 months. William is 5 years old and was diagnosed with quadriplegic cerebral palsy (a form of CP that affects both arms and legs) at 3 years of age. William's family saw Joe (an ex-attender) on The One Show during Children in Need celebrations and reached out to request support from our service. In September 2022, following an Initial Consultation at his local centre, William was invited to join a weekly group session at Stick 'n' Step Wallasey.

When William started at Stick 'n' Step, there were no initial expectations of the programme from his family. Mum, Kate, just wanted William to be happy and content in a new setting and any other achievements would be a bonus.



STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2023

Prior to attending Stick 'n' Step, William could communicate in school and at home by shouting but he has now developed his communication skills with both adults and children. Since joining the Stick 'n' Step programme, William has grown in confidence and has started using the potty independently. He goes into session each week without contest and confidently engages with other children and adults in his group.

William's favourite things to do at Stick 'n' Step are challenging obstacle courses and playing with slime. These are activities hosted by our skilled team of conductors to challenge children like William and to incorporate active tasks and sensory play into their programme.

Kate says "Stick 'n' Step has given William a place where he can be a big boy and the team have given him the confidence to give anything a go". William is continuing to work on practicing his balance, using both hands during tasks and he is aiming to jump so high that he can reach the moon!

With the confidence William has, along with the support network around him, there's no reason why he can't aim for the stars too!

Achievements and performance

This year has been another challenging but successful year for Stick 'n' Step. We have supported more families than ever before. Throughout the year, a total of 119 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) - 26

Primary (5-11) - 60

Secondary (12-16) - 21

Young adults (17-25) - 12

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.

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.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2023

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 2023 we had 14 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.

50 children attended our summer camps this year. For the first time ever, we ran two separate summer camps across two locations. The first was held at Barnstondale Activity Centre.

23 children and young people who 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 and bush craft. 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.

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.

The second summer camp was held at The Children's Adventure Farm, a 17th century farmhouse set in 10 acres of land in the heart of Cheshire. 15 children came for a day with an additional 12 staying overnight. They were able to enjoy the outdoor sensory trail, feed the ducks, goats, sheep, and alpacas. The indoor activities included the use of the entire sports hall, music and art rooms and the sensory room.

They too were able to develop their independent living skills which was a huge boost to their confidence and build friendships that will last long after the visit.

Staff completed specific training courses to maintain knowledge and best practice across the organisation, this included paediatric first aid, safeguarding training, and fire marshal training. One of our classroom assistants completed the Higher Level Classroom Assistant training with the National Institute of Conductive Education whilst another embarked on a Multidisciplinary Conductor course. 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 1069 hours.

In February 2023 we set up our Legal Support Panel. It is there to offer assistance in all aspects of legal support including Personal Injury, Clinical Negligence, Court of Protection, Wills, Trusts and Probate and Employment and Family Law. Three firms went through our due diligence process and are happily providing guidance if required.

We are pleased that our annual family survey once again demonstrated that families remain happy with 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 2023

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

"He always feels happy and energised after his sessions and excited he's completed them."

"She feels at home when attending Stick 'n' Step which has an impact on her confidence in a positive way."

"He was shy before starting at Stick 'n' Step, his confidence has soared."

91% of families felt their child is more mobile as a result of coming to Stick 'n' Step

"His balance and trunk control has improved 10-fold and his independent walking and negotiating steps and kerbs, all down to Stick 'n' Step and his determination."

"He is stronger and more sturdy."

"She has gained confidence to do more of the stuff she enjoys such as climbing and jumping and participating at soft play centres and the park with her friends. This has been great for her mobility but also socially as she is able to join in with her peers."

98% of families said Stick 'n' Step had a positive effect on their mental health.

"As parents, seeing what Stick 'n' Step does to help children and young adults with CP to get the ability out of their disability is so true and I think it generates a very positive mental attitude for parents as well as our son."

"You are always there and always get it."

"The conductors have given me outstanding support throughout our time at Stick 'n' Step. Always approachable and happy to answer any questions and give me advice. This has given me a lot of reassurance at times when I've been worried about my daughter's condition."

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

"She learnt to scoot at Stick 'n' Step and it is now one of her favourite things to do."

"The positivity is inspiring, it's impossible to leave Stick 'n' Step not feeling happy."

"Stick 'n' Step is by far our favourite class that we do. The conductors are brilliant and give us hope for what he will be able to achieve, which is something that other classes can struggle with. The emphasis at Stick 'n' Step is helping him to be the best he can be without comparing to others, and that really helps to encourage us to try really hard and not give up."

We asked our families what difference Stick 'n' Step has made to their lives?

"Stick 'n' Step is a massive part of our life and routine. They are always reliable and consistent which is very rare to come by. They never let us down."

"Stick 'n' Step has a wealth of knowledge and expertise available for parents. Staff are approachable and always there to talk. Stick 'n' Step have made us feel welcomed and we couldn't thank Stick 'n' Step enough for what they have done and continue to do."

"Bringing her to Stick 'n' Step gives us a sense of involvement in her development. We feel part of the Stick 'n' Step community and that there are people there who we can turn to for advice or simply bounce ideas or share common experiences."

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

The year to 31 August 2023 has been a very challenging year financially for Stick 'n' Step. Coming out of COVID-19 and being thrust into a Cost-of-Living crisis 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 £596,998 for the year (2022 - £599,379). Expenditure during the year was £743,732 (2022 - £693,088), of this £569,448 (2022 - £561,924) was spent on the direct activities for providing conductive education services to children and young people.

This has resulted in a deficit of £146,734 for the year to August 31 2023, and results in our unrestricted reserves being held at £60,281 (2022 - £149,535). This has proved to be a challenging year 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 improve this position in what we expect to be a continued challenging fundraising environment in 2023-24.

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 £185,933 and the board continues to manage expenditure to meet this target. 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.

During the final quarter of the financial year, reserves fell below the set level, in line with the forecast prepared by the trustees and senior management team. This was a short-term position. Since the balance sheet date, reserves have increased above the target as a result of receiving a number of grants and donations.

It is worth noting, going forward into the next financial year, we have budgeted to spend around £50,000 less than this financial year. We secured several large donations in September to set us up for an excellent first quarter, well above our forecast income. Had they come to fruition in August this would have changed the financial position significantly.

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 2023

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 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.

2. 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.

3. 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 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.

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.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2023

C Hewitt
P Richards
R Shorthouse
A James
F Davies
D Upton
A Harris
E Palmer
J Kennedy

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.

Key Management Personnel


The trustees consider the key management personal to be the Chief Executive, Head of Conductive Education, Head of Fundraising and the Operations Manager. In April 2023 the CEO went on maternity leave and the Operations Manager took the role for a year.

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.

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



R Shorthouse
Trustee
2023 Dec-16 08:41

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 2023.

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.

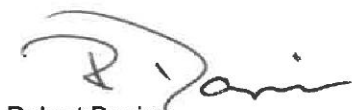
Independent examiner's statement

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.



Robert Davies
Mitchell Charlesworth (Audit) Limited

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Dated: 8/1/23

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	214,649	-	214,649	188,183	-	188,183
Charitable activities	4	26,504	303,947	330,451	27,175	327,534	354,709
Other trading activities	5	51,498	-	51,498	54,681	-	54,681
Investments	6	400	-	400	650	-	650
Other income	7	-	-	-	-	1,156	1,156
Total income		293,051	303,947	596,998	270,689	328,690	599,379
Expenditure on:							
Raising funds	8	167,439	6,845	174,284	130,690	474	131,164
Charitable activities							
Providing Conductive education	9	214,866	354,582	569,448	242,127	319,797	561,924
Total charitable expenditure		214,866	354,582	569,448	242,127	319,797	561,924
Total expenditure		382,305	361,427	743,732	372,817	320,271	693,088
Net expenditure for the year/ Net movement in funds		(89,254)	(57,480)	(146,734)	(102,128)	8,419	(93,709)
Fund balances at 1 September 2022		149,535	123,266	272,801	251,663	114,847	366,510
Fund balances at 31 August 2023		60,281	65,786	126,067	149,535	123,266	272,801

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		41,151		54,513
Current assets					
Debtors	15	3,207		13,006	
Cash at bank and in hand		116,882		221,365	
		<u>120,089</u>		<u>234,371</u>	
Creditors: amounts falling due within one year	16	<u>(35,173)</u>		<u>(16,083)</u>	
Net current assets			84,916		218,288
Total assets less current liabilities			<u>126,067</u>		<u>272,801</u>
Income funds					
Restricted funds	17		65,786		123,266
Unrestricted funds			60,281		149,535
			<u>126,067</u>		<u>272,801</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 2023.

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

.....
P Richards
2024-Jan-02 12:05
Trustee

R Sherthouse

.....
R Sherthouse
2023-Dec-16 08:41
Trustee

Company registration number 07257957

STICK 'N' STEP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(99,061)		(86,398)
Investing activities					
Purchase of tangible fixed assets		(5,822)		(10,415)	
Investment income received		400		650	
Net cash used in investing activities			(5,422)		(9,765)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(104,483)		(96,163)
Cash and cash equivalents at beginning of year			221,365		317,528
Cash and cash equivalents at end of year			116,882		221,365

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	214,649	188,183

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Grants receivable	330,451	354,709
Analysis by fund		
Unrestricted funds	26,504	27,175
Restricted funds	303,947	327,534
	330,451	354,709

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	51,498	54,681

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	400	650

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7 Other income

	Total	Restricted funds
	2023	2022
	£	£
Other income	-	1,156
	<u> </u>	<u> </u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<u>Fundraising and publicity</u>						
Staging fundraising events	38,268	124	38,392	12,481	-	12,481
Advertising	1,971	6,678	8,649	10,310	-	10,310
Staff costs	127,200	43	127,243	107,899	474	108,373
Fundraising and publicity	167,439	6,845	174,284	130,690	474	131,164
	167,439	6,845	174,284	130,690	474	131,164

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9 Charitable activities

	Providing Conductive education 2023 £	Providing Conductive education 2022 £
Staff costs	323,227	314,116
Depreciation and impairment	19,184	33,092
Children's Christmas party and summer camp	8,544	6,974
Equipment and class materials	9,693	8,568
Insurance	6,129	5,035
Licenses and subscriptions	2,939	979
Miscellaneous expenses	322	326
Rent, rates and maintenance	7,608	3,657
Heat, light and utilities	10,902	11,499
	<u>388,548</u>	<u>384,246</u>
Share of support costs (see note 10)	161,331	153,172
Share of governance costs (see note 10)	19,569	24,506
	<u>569,448</u>	<u>561,924</u>
Analysis by fund		
Unrestricted funds	214,866	242,127
Restricted funds	354,582	319,797
	<u>569,448</u>	<u>561,924</u>

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	131,623	-	131,623	125,770	-	125,770
Other office costs	29,708	-	29,708	27,402	-	27,402
Independent examiner fees	-	2,220	2,220	-	1,890	1,890
Legal and professional	-	17,349	17,349	-	22,616	22,616
	<u>161,331</u>	<u>19,569</u>	<u>180,900</u>	<u>153,172</u>	<u>24,506</u>	<u>177,678</u>
Analysed between Charitable activities	<u>161,331</u>	<u>19,569</u>	<u>180,900</u>	<u>153,172</u>	<u>24,506</u>	<u>177,678</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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:

	2023 Number	2022 Number
Total staff	26	26
Employment costs	2023 £	2022 £
Wages and salaries	531,700	500,906
Social security costs	39,468	37,599
Pension costs	10,925	9,754
	582,093	548,259

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

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

14 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 September 2022	314,109	125,263	439,372
Additions	-	5,822	5,822
	<u>314,109</u>	<u>131,085</u>	<u>445,194</u>
At 31 August 2023	314,109	131,085	445,194
Depreciation and impairment			
At 1 September 2022	275,952	108,908	384,860
Depreciation charged in the year	13,184	5,999	19,183
	<u>289,136</u>	<u>114,907</u>	<u>404,043</u>
At 31 August 2023	289,136	114,907	404,043
Carrying amount			
At 31 August 2023	<u>24,973</u>	<u>16,178</u>	<u>41,151</u>
At 31 August 2022	<u>38,157</u>	<u>16,356</u>	<u>54,513</u>

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	3,207	13,006
	<u>3,207</u>	<u>13,006</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	10,649	10,295
Other creditors	3,330	3,750
Accruals and deferred income	21,194	2,038
	<u>35,173</u>	<u>16,083</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

17 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 2022	Movement in funds		Balance at 31 August 2023
	£	Incoming resources	Outgoing resources	£
Capital Grants - Refurbishment and Equipment	43,605	-	(14,820)	28,785
Revenue Grants - Service provision	79,661	303,947	(346,608)	37,000
	<u>123,266</u>	<u>303,947</u>	<u>(361,428)</u>	<u>65,785</u>

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	12,366	28,784	41,151	10,909	43,604	54,513
Current assets/(liabilities)	47,915	37,001	84,915	138,627	79,662	218,288
	<u>60,281</u>	<u>65,785</u>	<u>126,066</u>	<u>149,536</u>	<u>123,266</u>	<u>272,801</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	2,537	3,257
Between two and five years	6,563	8,751
	<u>9,100</u>	<u>12,008</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	158,130	155,808

21 Cash generated from operations

	2023	2022
	£	£
Deficit for the year	(146,734)	(93,709)
Adjustments for:		
Investment income recognised in statement of financial activities	(400)	(650)
Depreciation and impairment of tangible fixed assets	19,184	33,092
Movements in working capital:		
Decrease/(increase) in debtors	9,799	(13,006)
Increase/(decrease) in creditors	19,090	(12,125)
Cash absorbed by operations	(99,061)	(86,398)

22 Analysis of changes in net funds

The charity had no debt during the year.