

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 2024

STICK 'N' STEP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Hewitt
	P Richards
	R Shorthouse
	A James
	F Davies
	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 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 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

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.

Strategies for achieving aims and objectives

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.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2024

Elsa's Story

Elsa was almost 3 years old when she was diagnosed with spastic diplegia which is a type of Cerebral Palsy (CP) causing muscle stiffness mainly in the legs, with the arms less affected or not affected at all. People with spastic diplegia might have difficulty walking because tight hip and leg muscles cause their legs to pull together, turn inward, and cross at the knees. Elsa's Mum learned about Stick 'n' Step at a local support group and a few months after Elsa's 3rd birthday, we welcomed her to join in with our weekly Conductive Education sessions.

Each week, Elsa's Dad, Neil, takes the afternoon off work to make sure she gets to her session. Elsa's parents say, "it's a juggle with us both working but it's worth it!". With the commitment of her family, Elsa's sheer determination and the love, care and expertise shared with Elsa from our Conductive Education team, Elsa took her first steps at Stick 'n' Step!

Elsa's Mum, Jenna, says – "I'll NEVER forget those first wobbly steps! It's hard to put it into words how it made me feel – such a mixture of emotions, I have tears just thinking about it! Pride, excitement, happiness, relief, worry all rolled in to one".



Elsa's Stick 'n' Step sessions are beneficial for her socially as she gets to spend time with her friends and is surrounded by children who have the same challenges as her. At school, she often feels like she stands out as different, which can sometime bother her. At Stick 'n' Step, she doesn't have to worry about this! It so important for her to be around other children with CP – she just doesn't get to experience this regularly anywhere else.

Since attending Stick 'n' Step, Elsa has developed so much physically. Being able to walk up steps, run, jump, getting up and down curbs independently, riding an adapted trike, riding a bike with stabilisers, learning to swim without armbands, dressing herself, using the toilet independently, just to name a few.

Stick 'n' Step have not only supported Elsa, but have also provided a support network for parents, Jenna and Neil. "It's been lovely to have a community of support, from both the staff and the families. I've often asked questions of the staff who are experts in the field, and some have even come in to speak to school with recommendations and EHCP support etc. I'm so grateful for that and I don't know where we'd have been without it!"

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Significant activities and achievements against objectives

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 125 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) - 24

Primary (5-11) - 56

Secondary (12-16) - 19

Young adults (17-25) - 10

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.

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 2024 we had 8 families awaiting a place at Stick 'n' Step with a further 12 awaiting an Initial Consultation. 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.

In September 2023 we launched our pilot Early Intervention programme for cerebral palsy and other neurological conditions. Funded for three years, the pilot enabled us to improve the facilities at both centres to accommodate the delivery of the programme. It allowed us to take on babies as young as 6 months old in groups in a parent and child setting, although designed specifically for children under 3 to attend on a twice weekly basis. Increased frequency of CE sessions is expected to have a greater impact on children if started at an early age.

25 children attended our summer camp this year. For the first time ever, we only ran the camp for our Runcorn children. The Wallasey centre remained open during the last 2 weeks of July and ran our normal weekly sessions. This was a first and analysis needs to take place to see if the families preferred this to the annual camp, allowing all children to continue their regular sessions until the end of July and only having 4 weeks off in the summer. The long summer holidays are always dreaded as the routine of coming to Stick 'n' Step is broken and takes a while to get re-established.

The 25 children attending the Runcorn summer camp joined us for a variety of activities. Several of the teenagers were invited to sleep over at the centre, having been out shopping during the day and then movie night and pizza during the evening. A fun time was had by all whilst practising their cooking skills and honing their independent living skills. For one or two it was a refreshing change to stay out as the opportunities to do so, don't come around very often given their need of specialist equipment such as hoists to get around their surroundings.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2024

One group of 6 children went to the Children's Adventure Farm, a 17th century farmhouse set in 10 acres of land in the heart of Cheshire. They were able to enjoy the outdoor sensory trail, feed the ducks, goats, sheep, and alpacas.

A group of 12 went to SPACE in Chester an accessible play facility hired exclusively for our children. Again, a good time was had by all.

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

In July we held our second family fun day at the beautiful Cheshire View which is in the heart of the picturesque Cheshire countryside. The sun shone, over 200 people attended and all enjoyed amongst other things, the bouncy castle, face painting, sensory play and soft play. The day was designed around accessibility for all abilities with a quiet sensory area set up inside for those needing a little time away from the all the activities going on outside.

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. Four also completed Ei Smart training. This is an evidence-based framework to give high risk babies the best start in life. Knowledge gained from this, assists with our new early years programme. One of our classroom assistants completed the L6 qualification in Childhood Development, whilst another embarked on year two of 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 837 hours.

The legal panel is in its second year when we extended the invitation to a fourth firm to join. It has proved very successful by all parties with surgeries set up in the centres to facilitate conversations if desired. 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. All four firms went through our due diligence process and are happily providing guidance if required.

For the second year running we held our Strictly Ball at Thornton Hall, Wirral. It's become our flagship event with 9 people taking on the challenge to learn to dance all in the space of 10 weeks. Performing dances such as the samba, jive, waltz and paso doble they all strutted their stuff and competed against each other in order to lift the coveted glitter ball.

Alongside the Strictly ball our annual golf day entered its 18th year. It moved to Pryors Hayes golf club in Cheshire 16 years ago and we haven't looked back since. 160 players took to the greens and played 18 holes of golf. This was followed by an auction, prize giving ceremony and a game of bingo, raising vital funds for the charity. Most players return year after year to support us, as the atmosphere is warm and welcoming from ourselves and the club.

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 2024

99% of families said Stick 'n' Step has a positive impact on their child's self-confidence

"He is more comfortable in his own self & disabled identity and able to not be as phased now by ableist people and so can carry himself better through the world to make more connections and have opportunities"

"My son has come on leaps and bounds at SnS. From the familiar songs, to "work out" exercises, he loves it at the lessons and repeating them at home. The staff are all so lovely and bring out the best in every child."

"He has gained so much confidence going to new places, seeing new people and not getting overwhelmed with different sounds, lights or touch".

95% of families felt that Stick 'n' Step's support had a positive impact on their child's mental health

"The support and community has helped the whole family feel "seen", supported and accepted."

"M has been struggling mentally for a couple of years and I do genuinely believe that SnS have been the one thing M has always been able to depend on, like a light in the darkness."

"The sessions have given E confidence in who she is. I feel the staff always encourage the children and also help to explain and tackle tricky subjects such as puberty and just being different. E comes out of her session happy and confident and full of laughter which is so important to E and us."

"I think in the group class he has been able to hear different sounds, music and get used to other people. It's helped him learn to get used to the noises of the world and he no longer gets upset when we go out. He used to have a meltdown everywhere we went as it was too much for him. He's a lot happier day to day".

99% of families were asked if they felt that Stick 'n' Step helped to create an environment where people feel they can thrive.

"Team are amazing with all the children."

"This is definitely the environment where T thrives the most."

"I'm eternally grateful for the help SnS gives my son."

"There is no where as positive as SnS. The most positive place on earth".

"The staff are unbelievably supportive, and you can tell that they care. They make the children feel comfortable and happy".

98% of families believe Stick 'n' Step has a positive effect on the family's mental health.

"We don't feel so alone, feel more able to cope with the challenges we will face in the future."

"We would have been lost a long time ago without your support".

"I would never have survived through this journey with my son, without the help and support from all at SnS".

"I'd be lost without SnS and the people I've met there".

"You provide support. The staff have time and empathy, and we have so many friends".

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

The year to 31 August 2024 has been another challenging year financially for Stick 'n' Step. We have kept a very close eye on expenditure, and have achieved savings in employee costs, having not replaced staff who left during the year. This has not affected our ability to provide sessions. Coming out of COVID-19 and being thrust into a Cost-of-Living crisis has continued to have significant impact on our ability to raise funds and build new relationships, particularly within the corporate world. We have maintained income from Trusts & Grants during the year which is a real positive, as we know demand for grants has increased exorbitantly and waiting times for outcomes is now running at about 6 months. Forward planning and timely applications are more vital than ever.

The charity received income of £813,800 for the year (2023 - £596,998). A large part of this increase is the result of receiving much needed endowment funds from the Edward Gosling Trust totalling £180,000. Expenditure during the year was £652,747 (2023 - £743,732), of this £510,493 (2023 - £569,448) was spent on the direct activities for providing conductive education services to children and young people.

This has resulted in a surplus of £161,053 for the year to August 31 2024, and results in our unrestricted reserves increased to £69,839 (2023 - £60,281). 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 competitive fundraising environment in 2024-25.

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 £163,187 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.

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 2024

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 2024

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

(Resigned 3 March 2024)

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 personnel to be the Chief Executive, Head of Conductive Education and Head of Fundraising.

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 2024

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



.....
R Shroff-28 14:06
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 2024.

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 ACCA, 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.



John Davies

Mitchell Charlesworth (Audit) Limited
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Dated: 5 March 2025

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes							
Income from:								
Donations and legacies	2	215,077	6,603	180,000	401,680	214,649	-	214,649
Charitable activities	3	13,291	322,512	-	335,803	26,504	303,947	330,451
Other trading activities	4	74,047	-	-	74,047	51,498	-	51,498
Investments	5	2,270	-	-	2,270	400	-	400
Total income and endowments		<u>304,685</u>	<u>329,115</u>	<u>180,000</u>	<u>813,800</u>	<u>293,051</u>	<u>303,947</u>	<u>596,998</u>
Expenditure on:								
Raising funds	6	134,976	7,278	-	142,254	167,439	6,845	174,284
Charitable activities								
Providing Conductive education	7	160,151	350,342	-	510,493	214,866	354,582	569,448
Total expenditure		<u>295,127</u>	<u>357,620</u>	<u>-</u>	<u>652,747</u>	<u>382,305</u>	<u>361,427</u>	<u>743,732</u>
Net income/(expenditure)		9,558	(28,505)	180,000	161,053	(89,254)	(57,480)	(146,734)
Transfers between funds		-	30,000	(30,000)	-	-	-	-
Net movement in funds	10	9,558	1,495	150,000	161,053	(89,254)	(57,480)	(146,734)
Reconciliation of funds:								
Fund balances at 1 September 2023		60,281	65,786	-	126,067	149,535	123,266	272,801
Fund balances at 31 August 2024		<u>69,839</u>	<u>67,281</u>	<u>150,000</u>	<u>287,120</u>	<u>60,281</u>	<u>65,786</u>	<u>126,067</u>

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

STICK 'N' STEP

SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	All income funds	
	2024	2023
	£	£
Gross income	633,800	596,998
Transfer from endowment funds	30,000	-
	<hr/>	<hr/>
Total income in the reporting period	663,800	596,998
	<hr/>	<hr/>
Total expenditure from income funds	652,747	743,732
	<hr/>	<hr/>
Net income/(expenditure) for the year	11,053	(146,734)
	<hr/>	<hr/>

STICK 'N' STEP

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		23,911		41,151
Current assets					
Debtors	15	1,782		3,207	
Cash at bank and in hand		279,567		116,882	
		281,349		120,089	
Creditors: amounts falling due within one year	16	(18,140)		(35,173)	
Net current assets			263,209		84,916
Total assets less current liabilities			287,120		126,067
The funds of the charity					
Endowment funds	17	150,000		-	
Restricted income funds	18	67,281		65,786	
Unrestricted funds	19	69,839		60,281	
		287,120		126,067	

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 2024.

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



2025-Mar-05 09:16

Trustee

2025-Feb-28 14:06

Trustee

Company registration number 07257957 (England and Wales)

STICK 'N' STEP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		160,415		(99,061)
Investing activities					
Purchase of tangible fixed assets		-		(5,822)	
Investment income received		2,270		400	
Net cash generated from/(used in) investing activities			2,270		(5,422)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			162,685		(104,483)
Cash and cash equivalents at beginning of year			116,882		221,365
Cash and cash equivalents at end of year			279,567		116,882

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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 or grantors 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 2024

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 2024

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.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Donations and gifts	215,077	6,603	180,000	401,680	214,649	-	-	214,649

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants received	13,291	322,512	335,803	26,504	303,947	330,451

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	74,047	51,498

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,270	400

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Staging fundraising events	35,233	-	35,233	38,268	124	38,392
Advertising	-	7,278	7,278	1,971	6,678	8,649
Staff costs	99,743	-	99,743	127,200	43	127,243
	134,976	7,278	142,254	167,439	6,845	174,284

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7 Expenditure on charitable activities

	Providing Conductive Education 2024 £	Providing Conductive Education 2023 £
Direct costs		
Staff costs	319,380	323,227
Depreciation and impairment	17,240	19,184
Children's christmas party and summer camp	2,612	8,544
Equipment and class materials	8,347	9,693
Insurance	7,187	6,129
Licenses and subscriptions	3,494	2,939
Miscellaneous expenses	157	322
Rent, rates and maintenance	11,453	7,608
Heat, light and utilities	12,100	10,902
	<u>381,970</u>	<u>388,548</u>
Share of support and governance costs (see note 9)		
Support	109,522	161,331
Governance	19,001	19,569
	<u>510,493</u>	<u>569,448</u>
Analysis by fund		
Unrestricted funds	160,151	214,866
Restricted funds	350,342	354,582
	<u>510,493</u>	<u>569,448</u>

8 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>112,150</u>	<u>158,130</u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	82,790	131,623
Other office costs	26,733	29,708
Governance costs	19,000	19,569
	<u>128,523</u>	<u>180,900</u>
Analysed between:		
Charitable activities	<u>128,523</u>	<u>180,900</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,370	2,220
Depreciation of owned tangible fixed assets	<u>17,240</u>	<u>19,183</u>

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:

	2024 Number	2023 Number
Total staff	<u>22</u>	<u>26</u>
Employment costs	2024 £	2023 £
Wages and salaries	459,663	531,700
Social security costs	32,600	39,468
Other pension costs	9,650	10,925
	<u>501,913</u>	<u>582,093</u>

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

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 September 2023	314,109	131,085	445,194
At 31 August 2024	314,109	131,085	445,194
Depreciation and impairment			
At 1 September 2023	289,136	114,907	404,043
Depreciation charged in the year	12,486	4,754	17,240
At 31 August 2024	301,622	119,661	421,283
Carrying amount			
At 31 August 2024	12,487	11,424	23,911
At 31 August 2023	24,973	16,178	41,151

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,782	3,207

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	7,426	10,649
Other creditors	5,295	3,330
Accruals and deferred income	5,419	21,194
	18,140	35,173

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Endowment funds

Endowment funds represent assets which may either be held permanently by the charity or may be expendable. The charity has the following endowment funds:

	At 1 September 2023 £	Incoming resources £	Transfers £	At 31 August 2024 £
Expendable endowments				
The Edward Gostling Fund	-	180,000	(30,000)	150,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Edward Gostling Foundation has provided a gift towards funding the cost of the provision of services over a period of six years after which the remaining capital or income may be used for any purpose that furthers the charitable objects of the charity.

18 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:

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
	65,786	329,115	(357,620)	30,000	67,281
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:					
	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
	123,266	303,947	(361,427)	-	65,786
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	60,281	304,685	(295,127)	69,839
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

19 Unrestricted funds (Continued)

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	149,535	293,051	(382,305)	60,281

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£	£
At 31 August 2024:				
Tangible assets	8,919	14,992	-	23,911
Current assets/(liabilities)	60,920	52,289	150,000	263,209
	69,839	67,281	150,000	287,120

	Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023
	£	£	£	£
At 31 August 2023:				
Tangible assets	12,367	28,784	-	41,151
Current assets/(liabilities)	47,914	37,002	-	84,916
	60,281	65,786	-	126,067

21 Operating lease commitments

Lessee

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:

	2024 £	2023 £
Within one year	2,537	2,537
Between two and five years	3,677	6,563
	6,214	9,100

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

22	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	161,053	(146,734)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,270)	(400)
	Depreciation and impairment of tangible fixed assets	17,240	19,184
	Movements in working capital:		
	Decrease in debtors	1,425	9,799
	(Decrease)/increase in creditors	(17,033)	19,090
	Cash generated from/(absorbed by) operations	160,415	(99,061)

23 Analysis of changes in net funds

The charity had no material debt during the year.