

Company registration number 07257957 (England and Wales)

Charity registration number 1136997 (England and Wales)

STICK 'N' STEP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

STICK 'N' STEP

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|--------------------------|---|---------------------------|
| Trustees | P Richards | |
| | R Shorthouse | |
| | A James | |
| | F Davies | |
| | A Harris | |
| | E Palmer | |
| | J Kennedy | |
| | J Ratcliffe | (Appointed 19 March 2025) |
| Country of incorporation | United Kingdom (England and Wales) | 07257957 |
| Charity registration | England and Wales | 1136997 |
| 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 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

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.

Teddie's Story



Teddie started attending sessions at the age of one. He is now 3 years old and has made amazing progress. Unfortunately, Teddie still has no formal diagnosis. He has been seen by numerous specialists and has undergone extensive genetic testing, with no results so far, which is taking a toll on the mental health of his parents, Dave and Emma. Nevertheless, they are so proud of the steady progress Teddie has made in the past 2 years. The first milestone he achieved after starting sessions was rolling at around 15 months, then sitting around the age of 2 and soon after he started pulling up to standing. Around his third birthday he started crawling on his hands and knees and just recently took his first steps with a bit of support. He very much enjoys practising standing on our Galileo vibration machine, and we are hoping he'll soon be able to stand and then one day walk unaided.

Mum Emma wrote in our 2024 survey: "I would say that Stick 'n' Step has been most crucial in nurturing Teddie's physical development so far in his life. To see Teddie get excited when we arrive makes me feel incredibly happy."

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Significant activities and achievements against objectives

Stick 'n' Step have seen some challenging times in the last few years, but nothing compares to the tragedy that struck in April 2025. Our classroom assistant, Shannon, fell ill on holiday abroad and died within the week. The staff had to deal with the shock of the bereavement but also the issues surrounding the repatriation of Shannon's body. This took a toll on every member of staff, and everyone struggled to understand how this could happen to a beautiful, vibrant young woman of 29. Grief counselling helped the team to understand how they could communicate the news to our children but also give the staff the permission to grieve themselves. Sessions resumed almost immediately after Easter with the team digging deep every day delivering the devastating news to the 15 sessions we hold every week. Every member of staff is to be commended for the way they handled themselves and carried out their daily sessions.

This year as a whole has been another successful year for Stick 'n' Step in terms of numbers of families supported. The numbers being supported has gone up yet again after last year's high. Throughout the year, a total of 128 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) - 42

Primary (5-11) - 49

Secondary (12-16) - 22

Young adults (17-25) - 15

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.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

Demand for our services remains high, at the end of August 2025 we had 5 families awaiting a place at Stick 'n' Step with a further 16 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 2024 we started the second year of our Early Intervention programme for cerebral palsy and other neurological conditions. Funded for three years, the programme 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.

34 children attended our summer camp this year. Having trialled last year remaining open in Wallasey for an extra two weeks at the end of July, we found families appreciate the time off and up take was poor. The Wallasey team therefore went back to Barnstonedale Activity Centre with 18 children across a week. The children had fun abseiling, wall climbing and getting down and dirty in the woods playing escape and invasion.

16 children attended summer camp from the Runcorn centre. One group of 4 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. Another group spent time in Warrington. They first went to an Escape Rooms to practice their powers of observation under a time pressure, followed by time in the Geek Retreat playing pool and board games. These activities allow our young adults time to just be themselves with their disability long forgotten, all under the watchful eye of our conductive staff. Shopping followed with our young adults wandering through the shopping centre together enjoying each other's company. Not only do these trips boost the confidence of our children and young people, but it also provided much needed respite for parents and siblings.

Staff completed specific training courses to maintain knowledge and best practice across the organisation, this included paediatric first aid, safeguarding training, fire marshal training and LOLER training. Three of the conductive team attended the annual conductive education conference and all the Wallasey team attended two sessions on grief counselling.

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 1450 hours.

The legal panel is in its third year with four firms on the panel. It has proved very successful by all parties with surgeries set up in the centres to facilitate conversations if desired. It is there to help 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 8 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 to lift the coveted glitter 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, and prize giving ceremony, 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.

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

Special thanks go to Rob Palmer for coming up with the idea 19 years ago and helping to bring it all together every May Bank Holiday.

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.

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

"Stick 'n' Step have been instrumental in encouraging and supporting S's independence, thereby enhancing her enthusiasm and confidence. Examples: progressive improvement in mobility (walking), toileting, getting in and out of her wheelchair, getting in and out of the car etc. By sympathetic instruction and training Stick 'n' Step have instilled in S a 'can do it myself' attitude."

"Stick 'n' Step has had a truly transformative impact on W's self-confidence and motivation. This year has been particularly challenging, as he's become more self-aware and has struggled at times with fitting in. But the support he's received from Stick 'n' Step has made a huge difference. One of the most heartwarming changes we've seen is that W has finally started joining in with outside play at school—something he hadn't felt confident enough to do before. His self-esteem has grown, and it's clear that the encouragement and tailored support he receives at Stick 'n' Step have played a big part in that."

"Helping G in everyday things for example putting his own shoes on or learning how to use everyday items which is massive for G particularly going to senior school he is so self-conscious of his disability but the constant work by the staff in Wallasey brings G out of his shell and belief he can achieve".

96% of families felt that Stick 'n' Step's support had a positive impact on their child's mental health

"Stick 'n' Step's support has had a hugely positive impact on W's mental health. Over the past year, as he's become more self-aware, he's faced some emotional challenges around fitting in and feeling different. The team at Stick 'n' Step have been incredible in helping him navigate these feelings. They've created a space where he feels safe, accepted, and valued for who he is. This sense of belonging, combined with the encouragement he receives, has really boosted his self-esteem and emotional resilience. He's more positive, more willing to try new things, and he's starting to believe in himself again. It's been a real turning point for him—and for us as a family."

"Stick 'n' Step has had a significant impact upon P's mental health in a positive capacity. P has struggled at times to accept her limitations (physical and brain processing) which has had an impact on her ability to emotionally regulate. Knowing P can attend Stick 'n' Step weekly and be her authentic self without worry has been invaluable. P adores all the staff at Stick 'n' Step and enjoys seeing them and also spending the sessions with the other children too. Some of whom P has known for over 10 years and has genuinely friendships with."

'Built confidence, sense of belonging, community interaction, self-confidence - all contributing to positive mental health and self-image / self-awareness. Also, the additional support received in April this year was incredibly well handled in my opinion".

What is the most effective element of our programme for your child?

"Giving her the chance to do things that medical professionals have said that she can never do".

"The support from Stick 'n' Step is so important in our lives. We love attending our session each week. Probably the most effective element of the programme we feel would be the group work - working alongside children with similar difficulties. The way in which CE teaches our children to move and walk eg ladder chairs, sticks, bars, these are all brilliant opportunities which I know we wouldn't have any access to if it wasn't for Stick 'n' Step".

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

"I feel S's independence has improved so much by attending Stick 'n' Step. This has been achieved by not only teaching physical skills but by instilling a 'can do' attitude into S".

"For W, the most effective elements of the Stick 'n' Step programme have been the sense of belonging and the specialised mobility training. Feeling part of a supportive community where he's understood and celebrated has made a huge difference to his confidence and emotional wellbeing. He looks forward to every session and feels proud to be part of something so positive. At the same time, the tailored mobility training has been incredibly effective. The exercises and equipment are perfectly suited to his needs, and we've seen real progress in his strength, balance, and independence. The combination of emotional support and expert physical development is what makes Stick 'n' Step so special for us".

And finally we asked our families if are there any areas where you feel our service could be improved?

"I think you all do an amazing job. Just thank you for letting us be part of your family."

"Not at all. If K could come to Stick 'n' Step every day instead of school, I'd love it. I feel she gets more out of Stick 'n' Step than actual school. Due to illnesses K has missed such a lot this year. But aiming our best to get her in as it's so beneficial to her mentally and physically. She, like me loves the staff and has friends she can relate with".

"Love this service and the people who are involved. We are so lucky to have this".

"No. Stick 'n' Step are fabulous and I can't express enough how inspirational all the staff have been during the loss of Shannon this year too".

"I think it's great. We are so pleased with the support we get, and we value the sessions so much."

Financial review

The year to 31 August 2025 has been a challenging year financially for Stick 'n' Step but we have kept a very close eye on expenditure and looked to reduce as many bills as possible by securing cheaper rates. The Cost-of-Living crisis has continued to have significant impact on our ability to network and build new relationships, particularly within the corporate world, with businesses still reluctant to engage financially, preferring to donate volunteer hours. We have also seen the income from Trusts & Grants fall from the previous years when emergency funding was available. We know demand for grants has increased exorbitantly and waiting times for outcomes is now running at about 8 months, so forward planning is more vital than ever.

The charity received income of £595,051 for the year (2024 - £813,800). Expenditure during the year was £665,322 (2024 - £652,747), of this £505,917 (2024 - £510,493) was spent on the direct activities for providing conductive education services to children and young people.

This has resulted in a deficit of £70,271 for the year to August 31, 2025, and results in our unrestricted reserves being held at £14,037 (2024 - £69,839). 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 2025-26.

Paul Richards, Treasurer

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

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 £163,186 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.

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.

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

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

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

Mitigation: Our Chief Executive is in dialogue with other CE centres around the country leading to the ability to discuss topical issues. Training has taken place to enable our conductors to train and mentor students studying their CE degree in the UK. We also have career paths mapped out

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

The charity is a company limited by guarantee.

Public benefit

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

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

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

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

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

C Hewitt

(Resigned 19 March 2025)

P Richards

R Shorthouse

A James

F Davies

A Harris

E Palmer

J Kennedy

J Ratcliffe

(Appointed 19 March 2025)

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 Volunteering). All candidates are asked to submit their CV and a statement of support to show why they want to take the position. All candidates meet with the Chief Executive and the trustee selection panel, before a proposal is agreed by the board of trustees.

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

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

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

STICK 'N' STEP

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

FOR THE YEAR ENDED 31 AUGUST 2025

Key Management Personnel

The trustees consider the key management personal 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.

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



.....
R Shorthouse

Trustee

Date: 15/01/2026.....

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 2025.

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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

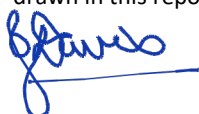
Independent examiner's statement

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: 16/01/2026..

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Endowment funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Endowment funds 2024 £ | Total 2024 £ |
|------------------------------------|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|
| Income from: | | | | | | | | | |
| Donations and legacies | 2 | 212,607 | 8,500 | - | 221,107 | 215,077 | 6,603 | 180,000 | 401,680 |
| Charitable activities | 3 | 15,911 | 293,237 | - | 309,148 | 13,291 | 322,512 | - | 335,803 |
| Other trading activities | 4 | 60,702 | - | - | 60,702 | 74,047 | - | - | 74,047 |
| Investments | 5 | 4,094 | - | - | 4,094 | 2,270 | - | - | 2,270 |
| Total income and endowments | | <u>293,314</u> | <u>301,737</u> | <u>-</u> | <u>595,051</u> | <u>304,685</u> | <u>329,115</u> | <u>180,000</u> | <u>813,800</u> |
| Expenditure on: | | | | | | | | | |
| Raising funds | 6 | 152,205 | 7,200 | - | 159,405 | 134,976 | 7,278 | - | 142,254 |
| <u>Charitable activities</u> | | | | | | | | | |
| Providing conducive education | 7 | 196,911 | 309,006 | - | 505,917 | 160,151 | 350,342 | - | 510,493 |
| Total expenditure | | <u>349,116</u> | <u>316,206</u> | <u>-</u> | <u>665,322</u> | <u>295,127</u> | <u>357,620</u> | <u>-</u> | <u>652,747</u> |
| Net income/(expenditure) | | (55,802) | (14,469) | - | (70,271) | 9,558 | (28,505) | 180,000 | 161,053 |

STICK 'N' STEP

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Endowment funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Endowment funds 2024 £ | Total 2024 £ |
|--|-----------|------------------------------------|----------------------------------|---------------------------------|--------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|
| | Notes | | | | | | | | |
| Net income/(expenditure) | | (55,802) | (14,469) | - | (70,271) | 9,558 | (28,505) | 180,000 | 161,053 |
| Transfers between funds | | - | 30,000 | (30,000) | - | - | 30,000 | (30,000) | - |
| Net movement in funds | 10 | (55,802) | 15,531 | (30,000) | (70,271) | 9,558 | 1,495 | 150,000 | 161,053 |
| Reconciliation of funds: | | | | | | | | | |
| Fund balances at 1 September 2024 | | 69,839 | 67,281 | 150,000 | 287,120 | 60,281 | 65,786 | - | 126,067 |
| Fund balances at 31 August 2025 | | 14,037 | 82,812 | 120,000 | 216,849 | 69,839 | 67,281 | 150,000 | 287,120 |

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 2025

| | All income funds | |
|---------------------------------------|------------------|---------|
| | 2025 | 2024 |
| | £ | £ |
| Gross income | 595,051 | 633,800 |
| Transfer from endowment funds | 30,000 | 30,000 |
| | <hr/> | <hr/> |
| Total income in the reporting period | 625,051 | 663,800 |
| | <hr/> | <hr/> |
| Total expenditure from income funds | 665,322 | 652,747 |
| | <hr/> | <hr/> |
| Net (expenditure)/income for the year | (40,271) | 11,053 |
| | <hr/> | <hr/> |

STICK 'N' STEP

BALANCE SHEET

AS AT 31 AUGUST 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 14 | | 15,177 | | 23,911 |
| Current assets | | | | | |
| Debtors | 15 | 8,231 | | 1,782 | |
| Cash at bank and in hand | | 210,302 | | 279,567 | |
| | | 218,533 | | 281,349 | |
| Creditors: amounts falling due within one year | 16 | (16,861) | | (18,140) | |
| Net current assets | | | 201,672 | | 263,209 |
| Total assets less current liabilities | | | 216,849 | | 287,120 |
| The funds of the charity | | | | | |
| Endowment funds | 17 | | 120,000 | | 150,000 |
| Restricted income funds | 18 | | 82,812 | | 67,281 |
| Unrestricted funds | 19 | | 14,037 | | 69,839 |
| | | | 216,849 | | 287,120 |

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 2025.

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 15/01/2026

Paul Richards

.....

P Richards

Trustee

R Shorthouse

.....

R Shorthouse

Trustee

STICK 'N' STEP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|----------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash (absorbed by)/generated from operations | 22 | | (63,216) | | 160,415 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (10,143) | | - | |
| Investment income received | | 4,094 | | 2,270 | |
| | | | | | |
| Net cash (used in)/generated from investing activities | | | (6,049) | | 2,270 |
| Net cash generated from financing activities | | | - | | - |
| | | | | | |
| Net (decrease)/increase in cash and cash equivalents | | | (69,265) | | 162,685 |
| Cash and cash equivalents at beginning of year | | | 279,567 | | 116,882 |
| | | | | | |
| Cash and cash equivalents at end of year | | | 210,302 | | 279,567 |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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" 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)". 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 2025

1 Accounting policies

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 2025

1 Accounting policies

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.

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

2 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Endowment funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Endowment funds 2024 £ | Total 2024 £ |
|---------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|
| Donations and gifts | 212,607 | 8,500 | - | 221,107 | 215,077 | 6,603 | 180,000 | 401,680 |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from charitable activities

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|-----------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Grants received | 15,911 | 293,237 | 309,148 | 13,291 | 322,512 | 335,803 |

Included within restricted grant income is an amount of £104,778 from the National Lottery Community Fund, programme "Reaching Communities".

4 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------|------------------------------------|------------------------------------|
| Fundraising events | 60,702 | 74,047 |

5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 4,094 | 2,270 |

6 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|----------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fundraising and publicity | | | | | | |
| Staging fundraising events | 38,239 | - | 38,239 | 35,233 | - | 35,233 |
| Advertising | - | 7,200 | 7,200 | - | 7,278 | 7,278 |
| Staff costs | 113,966 | - | 113,966 | 99,743 | - | 99,743 |
| | 152,205 | 7,200 | 159,405 | 134,976 | 7,278 | 142,254 |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Expenditure on charitable activities

| | Providing Conductive Education 2025 £ | Providing Conductive Education 2024 £ |
|---|---|---|
| Direct costs | | |
| Staff costs | 308,564 | 319,380 |
| Depreciation and impairment | 18,876 | 17,240 |
| Children's christmas party and summer camp | 6,883 | 2,612 |
| Equipment and class materials | 4,649 | 8,347 |
| Insurance | 7,352 | 7,187 |
| Licenses and subscriptions | 3,749 | 3,494 |
| Miscellaneous expenses | 204 | 157 |
| Rent, rates and maintenance | 6,622 | 11,453 |
| Heat, light and utilities | 12,953 | 12,100 |
| | <u>369,852</u> | <u>381,970</u> |
| Share of support and governance costs (see note 9) | | |
| Support | 120,157 | 109,522 |
| Governance | 15,908 | 19,001 |
| | <u>505,917</u> | <u>510,493</u> |
| Analysis by fund | | |
| Unrestricted funds | 196,911 | 160,151 |
| Restricted funds | 309,006 | 350,342 |
| | <u>505,917</u> | <u>510,493</u> |

8 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2025 £ | 2024 £ |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>135,570</u> | <u>112,150</u> |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|--------------------------|----------------|----------------|
| Staff costs | 87,921 | 82,790 |
| Other office costs | 32,236 | 26,733 |
| Governance costs | 15,908 | 19,000 |
| | <u>136,065</u> | <u>128,523</u> |
| Analysed between: | | |
| Charitable activities | <u>136,065</u> | <u>128,523</u> |

10 Net movement in funds

| | 2025 £ | 2024 £ |
|--|---------------|---------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 2,562 | 2,370 |
| Depreciation of owned tangible fixed assets | <u>18,876</u> | <u>17,240</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:

| | 2025 Number | 2024 Number |
|-------------------------|----------------|----------------|
| Total staff | <u>20</u> | <u>22</u> |
| Employment costs | | |
| | 2025 £ | 2024 £ |
| Wages and salaries | 466,077 | 459,665 |
| Social security costs | 34,909 | 32,600 |
| Other pension costs | 9,462 | 9,650 |
| | <u>510,448</u> | <u>501,913</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 2025

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 2024 | 314,109 | 131,085 | 445,194 |
| Additions | - | 10,143 | 10,143 |
| | <u>314,109</u> | <u>141,228</u> | <u>455,337</u> |
| At 31 August 2025 | 314,109 | 141,228 | 455,337 |
| Depreciation and impairment | | | |
| At 1 September 2024 | 301,623 | 119,661 | 421,284 |
| Depreciation charged in the year | 12,486 | 6,390 | 18,876 |
| | <u>314,109</u> | <u>126,051</u> | <u>440,160</u> |
| At 31 August 2025 | 314,109 | 126,051 | 440,160 |
| Carrying amount | | | |
| At 31 August 2025 | - | 15,177 | 15,177 |
| | <u>-</u> | <u>15,177</u> | <u>15,177</u> |
| At 31 August 2024 | 12,487 | 11,424 | 23,911 |
| | <u>12,487</u> | <u>11,424</u> | <u>23,911</u> |

15 Debtors

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 8,231 | 1,782 |
| | <u>8,231</u> | <u>1,782</u> |

16 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Other taxation and social security | 11,067 | 7,426 |
| Other creditors | 3,232 | 5,295 |
| Accruals and deferred income | 2,562 | 5,419 |
| | <u>16,861</u> | <u>18,140</u> |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 2024 £ | Incoming resources £ | Transfers £ | At 31 August 2025 £ |
|------------------------------|--------------------------------------|-------------------------------------|------------------------|------------------------------------|
| Expendable endowments | | | | |
| The Edward Gostling Fund | 150,000 | - | (30,000) | 120,000 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Previous year: | 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 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 August 2025 £ |
|-----------------------|--------------------------------------|-------------------------------------|-------------------------------------|------------------------|------------------------------------|
| | 67,281 | 301,737 | (316,206) | 30,000 | 82,812 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Previous year: | 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> |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 2024 £ | Incoming resources £ | Resources expended £ | At 31 August 2025 £ |
|-----------------------|--------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| General funds | 69,839 | 293,314 | (349,116) | 14,037 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Previous year: | 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> |

20 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Endowment funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|
| At 31 August 2025: | | | | |
| Tangible assets | 13,977 | 1,200 | - | 15,177 |
| Current assets/(liabilities) | 60 | 81,612 | 120,000 | 201,672 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 14,037 | 82,812 | 120,000 | 216,849 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 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 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 69,839 | 67,281 | 150,000 | 287,120 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

STICK 'N' STEP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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:

| | 2025 £ | 2024 £ |
|----------------------------|--------------|--------------|
| Within one year | 2,537 | 2,537 |
| Between two and five years | 1,140 | 3,677 |
| | <u>3,677</u> | <u>6,214</u> |

22 Cash (absorbed by)/generated from operations

| | 2025 £ | 2024 £ |
|---|-----------------|----------------|
| (Deficit)/surplus for the year | (70,271) | 161,053 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (4,093) | (2,270) |
| Depreciation and impairment of tangible fixed assets | 18,876 | 17,240 |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (6,449) | 1,425 |
| (Decrease) in creditors | (1,279) | (17,033) |
| Cash (absorbed by)/generated from operations | <u>(63,216)</u> | <u>160,415</u> |

23 Analysis of changes in net funds

The charity had no material debt during the year.