

Step 2 Young People's Health

Charity number 1161921

Annual Report and Financial Statements for the year ended 31 December 2022



West Yorkshire Community Accounting Service

Step 2 Young People's Health

Annual Report and Financial Statements for the year ended 31 December 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Step 2 Young People's Health

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Pippa Jones	Chair	
Sunjay Chauhan	Treasurer	
Julie Walker	Secretary	
Lesley Bartlett		
Caroline Coombes		
Helen Hodgson		
Javed Khan		Resigned 19 May 2022
Abiodun Unegbu		Appointed 18 October 2022

Chief executive officer (CEO) Liz Robinson

Charity number 1161921 Registered in England and Wales

Registered and principal address	Bankers	
Mayfield Centre	Unity Trust Bank plc	Triodos Bank
Broadway Avenue	Nine Brindley place	Deanery Road
Bradford	Birmingham	Bristol
BD5 9NP	B1 2HB	BS1 5AS

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 1 June 2015 and is governed by a constitution as amended 13 June 2018 and 2 January 2020.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Potential trustees initially meet with the CEO to discuss the role of a trustee and to discuss what their offer may be. They are then invited to attend a trustee meeting as an observer and following this are asked to make a formal application which will be presented for a vote by trustees. A DBS check is carried out and a trustee's induction pack is provided which contains the constitution, organisational structure, strategic framework, annual plan, key policies and recent meeting papers.

Safeguarding training is provided to all trustees annually and further training is offered as appropriate, including invitations to attend any in house training provided for staff. Recently three trustees attended a session with staff on working with young people who are LGBTQ+.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

The charity's objects

The objects of the CIO are to protect and promote the good health of children and young people by the provision of information and a range of services. This may include working with their families and other professionals.

The charity's main activities

Step 2 works with young people in a variety of ways, including drop-ins, educational programmes, individual support and counselling young people in the Bradford Metropolitan District.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Our vision

Young people will be healthy in every way, supported by quality services and each other.

Our mission

Our mission is to enable children and young people to live healthy lives by providing information and delivering services to them, to their families, or to other professionals who work with them.

Our Values

Young People Centred - In everything we do the young people we work with and their families can rely on us to be working in their best interests.

Trustworthy – people can trust us to do the right thing, even where this is the harder choice.

Competent – people can rely on us to do our job well, and to strive for excellence in everything we do.

Who are we?

Step 2 Young People's Health (known as Step 2) is a charitable social enterprise based in Bradford.

The organisation began in 1993 when a youth worker assisted a group of young people to obtain funding for a project to provide health information to them and their peers. The name Step 2 came from the young people involved at the beginning – Step 1 is recognising that you need advice or support, Step 2 is finding it.

Step 2 has grown organically since those days, moving away from being a peer to peer organisation run by young people to an organisation for young people staffed by youth workers and counsellors.

Our Impact Objectives are:

To improve young people's emotional health and well-being, building positive self-esteem and resilience.

To improve the relationships young people have, by building on the skills and attributes they have which help them to build, develop and maintain positive relationships.

To improve young people's sexual health, by providing them with information and skills to help them make positive choices, and services, to help them stay safe.

To equip parents and professionals to support young people to be healthy in every way.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities continued

Services

The services currently provided by Step 2 include:

<i>To improve young people's emotional health and well-being.</i>	<i>To improve the relationships young people have.</i>	<i>To improve young people's sexual health.</i>	<i>To equip parents and professionals.</i>
Counselling	Protective Behaviours Group Work programmes	RSE Curriculum Delivery	Parent Counselling Sessions to Parents of Children in Therapy
Emotional Health and Well Being Education via Group Work/lessons/assemblies	Positive relationships programmes for young men and young women	Sexual health outreach including delivery of C-Card scheme	Therapeutic Group Work for Parents
One to One support	RSE Curriculum Delivery	Pregnancy delay including virtual babies programme	Training for professionals who work with young people
Emotional Resilience for transition support (from primary to secondary)	Specialist support work with vulnerable groups, (Particularly children looked after, care leavers and young people with learning disabilities.		Supporting/Educating parents to help their children and young people.
			C-Card Training and Support for Professional

Step 2 works with a broad range of partners from health, education, social care and the Third Sector. We have significantly and intentionally strengthened partnerships with some key agencies, enabling us to deliver on some larger contracts.

Achievements and performance

Step 2 is 30!

Celebrations await us as we plan to celebrate our 30th birthday at our AGM in May 2023.

A quick overview of the last 30 years...

The idea for Step 2 was formulated by a group of young people from Bierley. Following a pregnancy scare, they started to meet regularly to develop ideas and talk about health concerns. Staff members from the youth service, Bierley Youth Action Project and Bradford District Health Trust became involved and helped them develop their ideas. Some of the young people met with the local MP, Gerry Sutcliffe, who was a great support to them, and arranged a visit to the House of Commons. They also visited several other projects and spent some time away together to finalise what the project would look like.

They then became one of only nine groups funded by the National Youth Agency and employed their first staff members. Further funding followed and the project expanded beyond Bierley, working in Holme Wood, and schools in BD4. Much of the funding was to help meet the targets of reducing teenage pregnancy and improving health outcomes. Work included sexual health outreach, stop smoking groups and sessions on diet and exercise. Emotional wellbeing gradually started to be a bigger part of the agenda, as the root cause of many of the other issues we were addressing, and our counselling service started in 2007 with a grant from Children in Need.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

Step 2 has continued to respond to the issues young people present with - and is guided by their needs. We started a plan to move some of our counselling online in 2019, not anticipating that in March 2020 this would be the only way we could offer the service. That allowed us to increase the service, and offer the blended model we were hoping for.

We now have two strong teams, the relationship and well-being team, and the counselling team; both delivering excellent and complementary services to young people. From the small numbers in the early days, to around 9,000 young people in the last year, we estimate Step 2 has employed over 100 staff, who have touched the lives of close to 100,000 young people during our 30 year history.

Alongside this we have been able to provide training and support to many parents and professionals, in line with our mission statement.

Specialist RSE Programme

We have now engaged with all 13 priority settings, as specified in the contract. In total 21 schools across Bradford accepted our offer of support in 2022. This includes facilitation of class room sessions, CPD (Continuous Professional Development), peer reviews or curriculum and policy audits. We send our offer to all secondary schools, except those who teach RSE in a faith specific way. Many of those settings have received advice to not allow external visitors to deliver RSE. Of those who received the offer, 66% accepted support.

In the priority schools we delivered 7,805 inputs to students in years 7-10 and a further 1,051 inputs to year 11 students, who are not captured in the local authority reporting data. These inputs have taken us to 75.19% of the target figure, set by the public health team. Now that we have engaged the final school, we expect this figure to rise considerably in 2023.

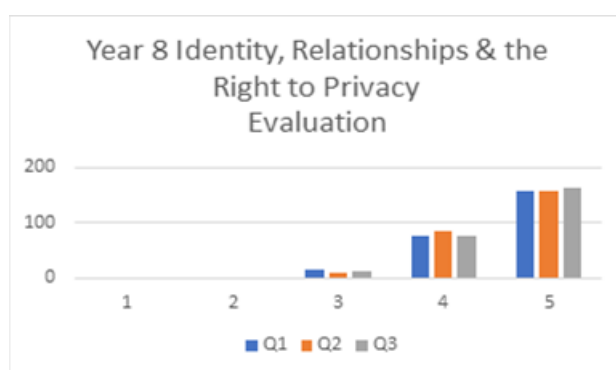
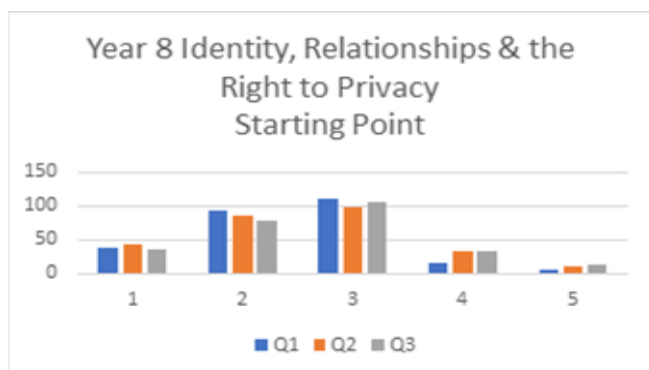
PSHE Lead in a Bradford school:

'You and your team have been amazing and every school in Bradford would benefit from your hard work, what a difference you're making.'

Interim Deputy Head in a Bradford school:

*The support provided by Step 2 has been absolutely outstanding over the course of the year. **** has benefited from the specialist expertise brought by Step 2, which has supplemented our Personal Development programme through the delivery of key elements of the Relationships, Sex and Health Education curriculum and through the delivery of CPD sessions for staff. The support provided has been highly impactful and highly effective, as evidenced by student evaluations. It has been invaluable in preparation for Ofsted.*

Progress data from a visit to school. Children score themselves as 1-5 on three questions, both at the start and end of the session. The graphs show how students who were scoring themselves as 1-3 at the start, were scoring 4-5 by the end of the delivery.



In our peer reviews we are finding multiple examples of students expressing their wish to have external facilitators. Many feel uncomfortable talking to their form tutors/teachers about RSE. Our contract now runs until July 2024, we aim to continue to provide high quality support for the schools in the district.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

SAFE (Supportive and Friendly Environment) Group.

Named by the members, this group happens weekly in Buttershaw Youth Centre and is for young people who struggle with the youth club. The group has evolved over the year, with different young people attending. Arts and crafts and discussion have been the most popular activities.

24 different young people have attended.

Learning Disabilities Work

We have been fortunate to gain funding from the Local Authority to work with Adults with a Learning Disability to facilitate one-to-one sessions. The work allows us to support the adults with their capacity around understanding healthy relationships and sexual health. This work was tailored to individual's needs and learning styles, so we used a variety of specialist resources to ensure the best learning outcomes were achieved, supporting 8 young adults in 2022.

Child Looked After Parents Work

Step 2 has completed a piece of work Bradford Council previously funded, and we had not completed due to lack of referrals during Covid-19. The work involved supporting pregnant young women who have Social Care intervention. This could mean they are a Child Looked After, Leaving Care or are having a Pre-birth Assessment completed on their unborn child. The 4 young women we worked with all had social care involvement, were under the age of 25 years and live within the Bradford District. At times it has been difficult to engage the young women due to their chaotic lifestyles and unstable housing. Several have gone into Mother and Baby placements to support and assess them once they have given birth. These have usually been out of area, which has meant our support has had to end.

C-Card Scheme

Step 2 have continued to be commissioned by Local Sexual Health, to deliver training to any professionals working with young people within the Bradford District. The free programme allows young people aged 13-24 to access condoms and sexual health information in a range of locations. In partnership with HALE, we deliver training to staff and offer support to services delivering this programme across the city.

Insight (Emotional Resilience) Course

We received funding to deliver 40 Insight Courses focusing on emotional resilience, over 2 years. During this first year of the funding, we have been able to deliver 20 courses in both secondary and primary schools, alternative education providers and community settings. The course works with groups of 6-10 young people for 6 sessions, supporting them to identify their feelings and look at how they can manage their emotions and get support where needed. Feedback included comments such as:

"Children who attended the course were able to put into practice what they had learned in the classroom, and were also passing on tips to other children when they were struggling." Class Teacher (Primary School)

Protective Behaviour Course

We have delivered 6 Protective Behaviour Courses; a six-week programme working with 6-10 girls of secondary school age who are at risk of exploitation. The course has been delivered in schools, alternative education providers and community settings. Feedback received from one setting:

'The Step 2 member of staff was brilliant; she was very patient with the learners and answered all their questions. She made the learners feel safe and secure enough to ask questions it was a pleasure to be in the sessions. We will miss the sessions.' Teacher (Alternative Provision)

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

Counselling

Our counselling service continues to thrive as we deliver counselling to children and young people aged between 5-25yrs as follows:

- Counselling for 5-11 year olds in 7 primary schools

- Counselling for 11-18 year olds in 7 secondary schools

- Counselling service for 11-18 year olds based in the community - funded by Children in Need, Bradford

- Counselling Collaborative, Morrisons, Garfield Weston and the Bartlett Trust Foundation

- Counselling for 16-25 year olds offered remotely through the CCG's Enhanced Access Service

- The CALM Service continued in partnership with Relate Bradford and Family Action offering play therapy/counselling for children aged 5-11 years who have been particularly impacted by trauma and Adverse Childhood Experiences

In addition, we have delivered:

- Counselling for staff and supervision for safeguarding leads at St Stephen's Primary School and Beckfoot Thornton

- A series of therapeutic groups offering psycho-educative work and support with parenting teenagers for parents in small groups

- Individual counselling session for parents

- Therapeutic Check-in sessions for young people waiting for counselling, offering them the opportunity to meet their counsellor for six brief sessions whilst they are waiting for full counselling sessions to become available

Our Outdoor Therapy Pilot Project launched, and we delivered a series of Outdoor Therapy sessions in one primary school and one secondary school. This has been reviewed and evaluated. Due to its success we are seeking funding to develop this arm of work in the future.

Referrals continue to come from school nursing teams, social workers, children's services, GP surgeries, Early Help, schools, families and individual young people themselves.

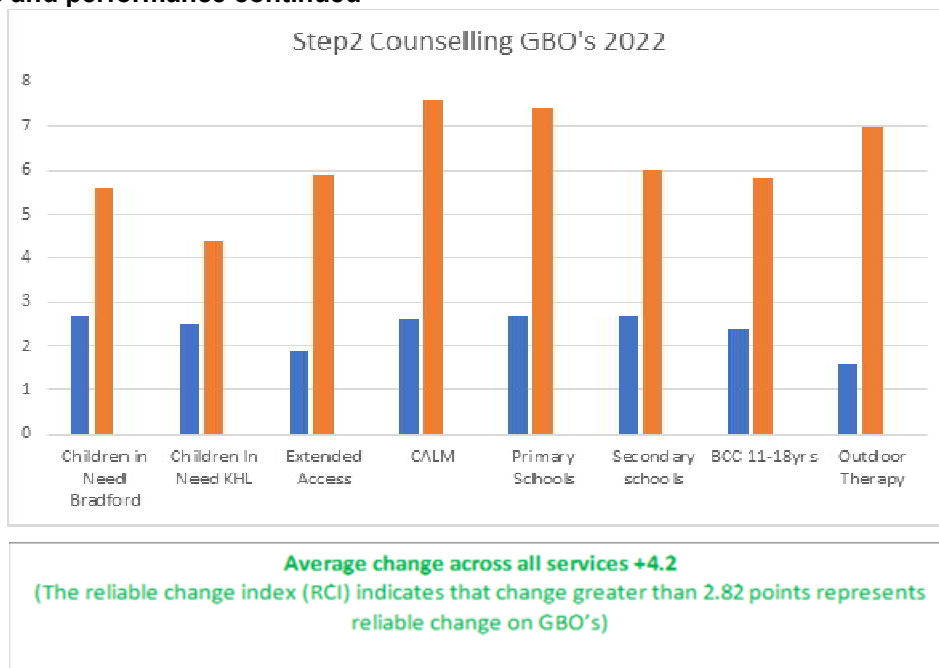
Our counselling team has comprised of 22 counsellors this year who have continued to work with deep compassion and commitment throughout another incredibly challenging year. All our counsellors are qualified to a minimum of Diploma level and are all members of a professional body, usually the BACP (British Association of Counselling and Psychotherapy). To quality assure and safeguard their work, they all attend independent monthly supervision in addition to monthly internal supervision at Step 2.

We have been grateful for the support of and partnership with schools receiving a counselling service from Step 2. These have included Merlin Top Primary School, St Oswald's Primary School, Atlas Primary School, Green Lane Primary School, Margaret McMillan Primary School, Westbourne Primary School, St Stephen's Primary School, Corpus Christi Catholic College, Coop Grange Academy, Buttershaw Business and Enterprise College, Beckfoot Thornton School, Bronte Girls Academy, Feversham Academy and South Craven School.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued



Staff News

Our team has gone through several personnel changes over the year:

We said goodbye to several part time counsellors: Penny, Sarah, Bjorn and Nicola left us, Abi both joined and left us during the year

Adeil left us after 12 years as boys and young men's worker

Chris Hancox completed his one-year contract as Business Development Manager and moved on to a role with Community Action Bradford and District

Benny Douglas joined us as boys and young men's worker but left to relocate after just 4 months in the role

We are extremely grateful for all they have contributed to the organisation over the years, and we miss them all.

Volunteers

We have had support from Beth, who was gaining experience while training to be a young persons counsellor and Nika, who helped with our relationship and wellbeing work. We were later able to offer her some sessional work. We had support from some social work students and interns, to whom we are very grateful, Safa, Zara, Abi, Safah and Hafsa.

The SAFE group in Buttershaw also has a team of young volunteers who help in a range of ways during the sessions.

Additions to our team

Claire Caldwell joined us as HR and Data Administrator

We recruited a further 7 counsellors to cope with the increase in demand: Luna Wilde, Alan Lee, Claire Moreton, Ellie Brown, Sue Fidler, Alison Longden and Catherine Smith

Staff development

We held a trustee and staff planning day, facilitated by Jan de Villiers of FutureKraft, bringing together a range of staff members to start to dream about our future. The ideas generated have helped us to create our new 5-year strategic framework, which will be monitored and reviewed annually.

We have started regular whole team training sessions. Two of these sessions have taken place, bringing our remote team of counsellors together, allowing them to meet one another and the wider Step 2 team

Our two Service Leads have both been taking part in additional training in leadership and management

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

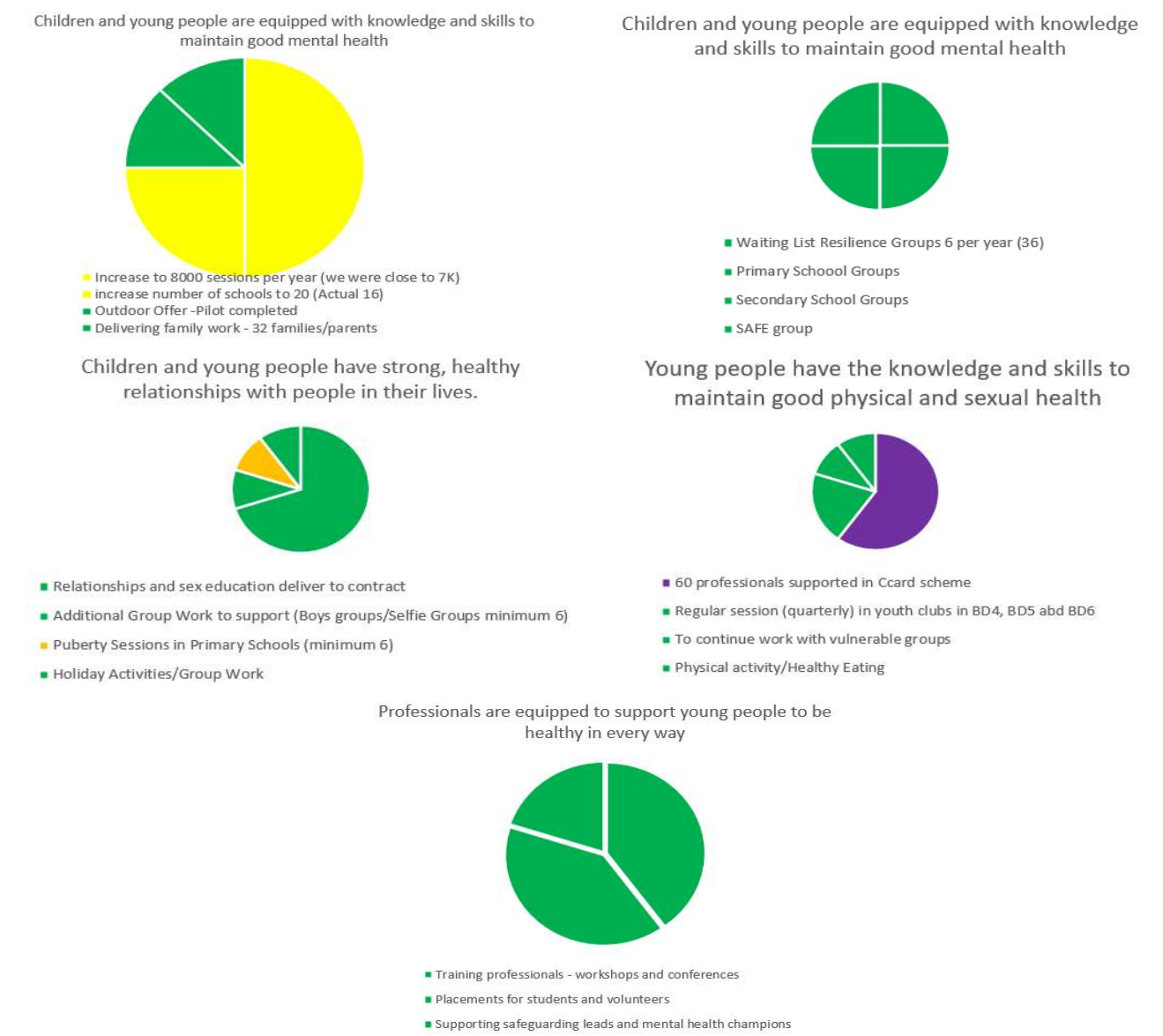
Fundraising

We were successful early in the year with new grant funding from the Garfield Weston Foundation, Morrisons Foundation and the Bartlett Trust. The Brelms Fund and Sovereign Health Care also funded us again, and we were grateful for a small grant from the West Yorkshires Mayors Safer Communities Fund.

An extension of a year from Children in Need was also very welcome. Continued support from Bradford Council, the ICB, the VCS alliance and the schools who buy in our support is also much appreciated. However, the funding climate continues to be difficult.

Achievements

We set ourselves some ambitious targets at the start of a challenging year, and achieved most. A few were delayed due to staffing issues.



Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Achievements and performance continued

Quotes

"I am a lot happier but also a lot more self-aware and I understand myself a lot better." (Male, aged 15)

"It has made me realise that my family do love me and support me and the problems within mine and mum's relationship and the things that she says and does are not caused by me or my fault." (Female, aged 12)

"I liked the fact I could talk about anything and not be judged or told what to do." (Female, aged 14)

"Your team enabled the students to deal with some awkward and tricky subjects in such a mature way. The success is often about the tone which is set from the start and your team did that so well that the students were able to deal with the subject matter in a mature way." (Member of staff, Secondary School)

Future Plans

We reviewed our strategic framework last year, during an event with staff and trustees, ably supported by Jan DeVilliers from FutureKraft. Following discussions about what growth means for us, we concluded that the focus for the next five years should be to "strengthen and develop" with the emphasis for the organisation over the next five years to strengthening the infrastructure. Growth in size or numbers will be a consequence rather than an objective. Not bigger, but stronger.

A 'Strengthen and Develop' strategy has therefore been adopted following a strategic planning session with trustees and staff and consultation with young people, partners and other stakeholders.

We have formulated an annual plan with key targets we need to achieve this year.

However, we have plans to develop some new services, particularly a training arm for counsellors, training qualified counsellors in children and young people's therapy. We would also like to move forward with the outdoor therapy project we piloted, and to further develop our work with boys and young men.

Financial review

The net income for the year was £66,482, including net income of £19,783 on unrestricted funds and net income of £46,699 on restricted funds.

A finance sub committee, comprising the chair and treasurer, meets regularly to review monthly management accounts. Additionally the chair and CEO meet quarterly, between the quarterly trustees' meetings, to review the charity's risk register which includes legal, safety, financial, reputational, recruitment, strategic and environmental risks. Key risks arising from the risk register include financial security and recruitment and retention of staff.

The above reviews focus on the ability to pay staff for the next six and twelve months thereby enabling recommendations for changes in staffing to be made to the trustees in a timely manner. The trustees are aware that the termination of two major funding sources in the next financial year, plus the current financial climate, means we are facing uncertain times ahead. In response to this plans are in place to ensure we can manage these risks. These include the use of a trusts and grants specialist to support applications, further development of our strategy for attracting business from schools and working with partners to attract core funding from our local commissioners.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £155,878 which represents 3 months of annual budgeted expenditure.

Step 2 will aim to keep between three and six months running costs in reserve in order to ensure the medium to long term future of the Project and to enable us:

To provide continuity of activities in the event of a large variation in income (e.g. a large funder withdrawing their commitment unexpectedly).

To deal with short-term fluctuations in cash-flow (e.g. a funder who pays in arrears).

To be able to develop new projects and grasp new opportunities as they arise and to take advantage of any suitable changes and opportunities that may occur.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2022

Reserves policy continued

We will also keep an additional £5,000 in reserves to cover the event that, for whatever reason, Step 2 needs to cease providing services. This will cover paying staff redundancies, and any other costs involved in closing the project.

The level of reserves will be reviewed annually by the trustees to ensure they are fit for purpose.

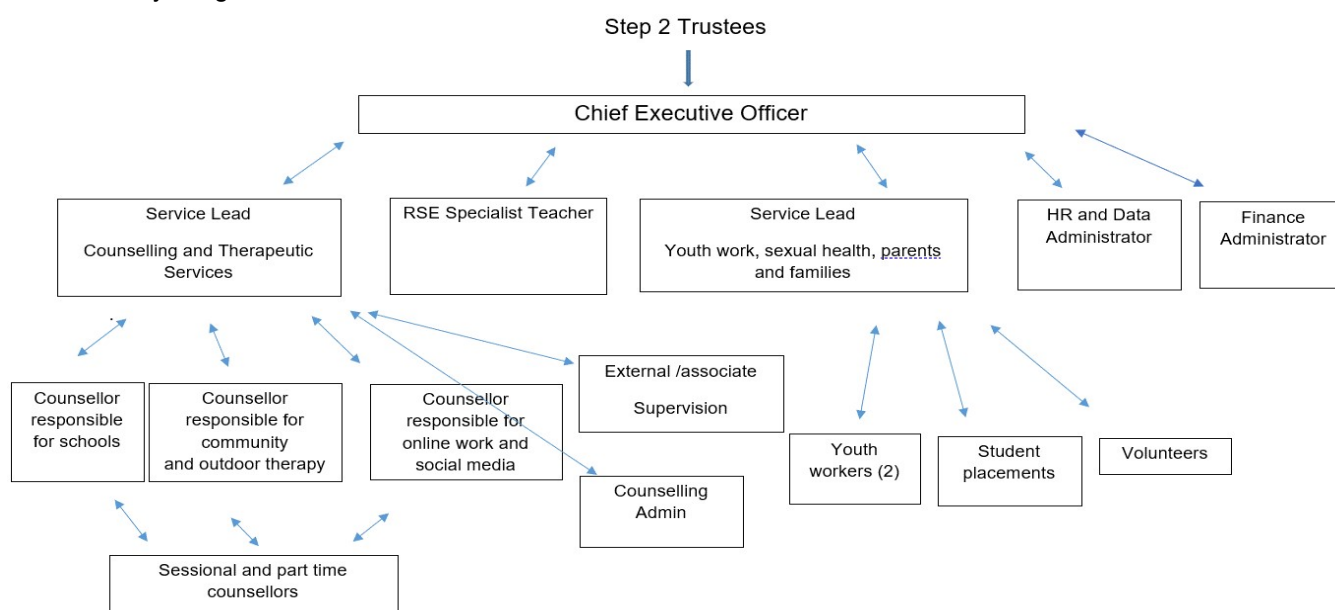
Structure, management and governance

Trustees, in partnership with key staff, write the strategic framework, which is a 5-year development plan. The service leads and CEO develop this into annual plans, with quarterly targets, which are reviewed by the trustees. All staff in substantial roles have a quarterly meeting with a personally assigned trustee. This is to allow trustees to have a clearer picture of the work of the charity, and to allow staff to receive direct trustee support where necessary.

Levels of staff pay are reviewed by the trustees annually and is benchmarked against other local similar charities. Staff annual reviews will occasionally identify a change in role of a staff member during the year, which may prompt a review of an individual's pay.

All policies are reviewed by the trustees every 3 years (or more if necessary), in consultation with staff.

The charity's organisational structure is shown below:



Message from the chair of trustees

This has been another very successful year for Step 2, impacting the lives of hundreds of young people across Bradford, and I am very proud of all the staff, who continue to deliver high quality services. There have been some disappointing decisions about funding and contracts, leading to uncertainty, but there are also opportunities to be taken. On behalf of all the trustees, I would like to thank Liz and all the staff in the team for their continued hard work and dedication to improving the lives of young people.

Approved by the board of trustees on 18/5/2023

Pippa Jones (Trustee)

Step 2 Young People's Health

Independent examiner's report to the trustees of Step 2 Young People's Health

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 13 to 24.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of 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 Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ICAEW which is one of the listed bodies.

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

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

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

Rhys North ACA

5/7/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Step 2 Young People's Health
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Donations and legacies	(2)	2,720	155,597	158,317	113,756
Charitable activities	(3)	488,836	-	488,836	384,930
Other trading activities	(4)	471	-	471	357
Investments	(5)	113	-	113	27
Total income		<u>492,140</u>	<u>155,597</u>	<u>647,737</u>	<u>499,070</u>
Expenditure on:					
Raising funds	(6)	2,435	1,875	4,310	5,374
Charitable activities	(7)	469,922	107,023	576,945	493,919
Total expenditure		<u>472,357</u>	<u>108,898</u>	<u>581,255</u>	<u>499,293</u>
Net income / (expenditure)		19,783	46,699	66,482	(223)
Fund balances brought forward		137,286	33,301	170,587	170,810
Fund balances carried forward	(8)	<u>157,069</u>	<u>80,000</u>	<u>237,069</u>	<u>170,587</u>

All incoming resources and resources expended derive from continuing activities.

Step 2 Young People's Health
Balance sheet
as at 31 December 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(9)	1,191	-	1,191	3,369
Total fixed assets		<u>1,191</u>	<u>-</u>	<u>1,191</u>	<u>3,369</u>
Current assets					
Debtors and prepayments	(10)	147,766	-	147,766	122,655
Cash at bank and in hand	(11)	28,495	80,000	108,495	72,585
Total current assets		<u>176,261</u>	<u>80,000</u>	<u>256,261</u>	<u>195,240</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(12)	20,383	-	20,383	28,022
Total current liabilities		<u>20,383</u>	<u>-</u>	<u>20,383</u>	<u>28,022</u>
Net current assets / (liabilities)		<u>155,878</u>	<u>80,000</u>	<u>235,878</u>	<u>167,218</u>
Total assets less current liabilities		<u>157,069</u>	<u>80,000</u>	<u>237,069</u>	<u>170,587</u>
Net assets		<u>157,069</u>	<u>80,000</u>	<u>237,069</u>	<u>170,587</u>
Funds					
Unrestricted funds		157,069	-	157,069	137,286
Restricted funds		-	80,000	80,000	33,301
Total funds		<u>157,069</u>	<u>80,000</u>	<u>237,069</u>	<u>170,587</u>

The financial statements were approved by the board of trustees on 18/5/2023

Pippa Jones (Trustee)

Step 2 Young People's Health
Statement of cash flows
for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>37,134</u>	<u>(52,828)</u>
Cash flows from investing activities:		
Dividends and interest	113	27
Proceeds of sale of assets	-	-
(Purchase of tangible fixed assets)	<u>(1,337)</u>	<u>(899)</u>
Net cash provided by (used in) investing activities	<u>(1,224)</u>	<u>(872)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	35,910	(53,700)
Cash and cash equivalents at the beginning of the reporting period	<u>72,585</u>	<u>126,285</u>
Cash and cash equivalents at the end of the reporting period	<u>108,495</u>	<u>72,585</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2022	2021
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	66,482	(223)
Adjustments for:		
Depreciation charges	3,515	3,069
(Dividends and interest from investments)	(113)	(27)
Loss / (profit) on sale of fixed assets	-	-
(Increase) / decrease in debtors	(25,111)	(78,640)
Increase / (decrease) in creditors	<u>(7,639)</u>	<u>22,993</u>
Net cash provided by (used in) operating activities	<u>37,134</u>	<u>(52,828)</u>

Analysis of cash and cash equivalents	2022	2021
	£	£
Cash at bank	108,394	72,554
Cash in hand	<u>101</u>	<u>31</u>
Total cash and cash equivalents	<u>108,495</u>	<u>72,585</u>

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Equipment over 3 years

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Redundancy

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The Trust is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2022

2 Donations and legacies

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Grants:				
BBC Children in Need	-	72,600	72,600	51,086
Bradford City Challenge	-	1,455	1,455	1,500
Bradford Metropolitan District Council (BMDC)	-	4,219	4,219	23,762
Garfield Weston Foundation	-	40,000	40,000	
Groundwork UK	-	1,125	1,125	2,400
Leeds Community Foundation	-	13,258	13,258	3,259
Morrisons Foundation	-	11,000	11,000	-
Sovereign Health Care	-	5,000	5,000	5,000
The Brelms Trust	-	4,600	4,600	-
West Yorkshire Combined Authority	-	2,340	2,340	-
Bradford VCS Alliance	-	-	-	750
Cnet	-	-	-	4,767
HMRC Job Retention Scheme	-	-	-	10,052
Sir George Martin Trust	-	-	-	1,280
The National Lottery Community Fund	-	-	-	9,900
Donations	2,720	-	2,720	-
	<u>2,720</u>	<u>155,597</u>	<u>158,317</u>	<u>113,756</u>

3 Charitable activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Contracted counselling services:				
School counselling and training	152,422	-	152,422	141,038
BMDC Relationships, Sex and Health education support	148,749	-	148,749	135,825
Extended access service	62,659	-	62,659	49,376
NHS commissioned services	65,000	-	65,000	-
Family action	40,000	-	40,000	40,000
Other	20,006	-	20,006	18,691
	<u>488,836</u>	<u>-</u>	<u>488,836</u>	<u>384,930</u>

4 Other trading activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Other	471	-	471	357
	<u>471</u>	<u>-</u>	<u>471</u>	<u>357</u>

5 Investments

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bank interest	113	-	113	27
	<u>113</u>	<u>-</u>	<u>113</u>	<u>27</u>

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2022

6 Raising funds	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Advertising and publicity	1,835	-	1,835	2,349
Other professional fees	600	1,875	2,475	3,025
	<u>2,435</u>	<u>1,875</u>	<u>4,310</u>	<u>5,374</u>

7 Charitable activities expenditure	Activities undertaken directly £	Support costs £	2022 Total cost £	2021 Total cost £
Counselling activities	461,180	115,765	576,945	493,919
	<u>461,180</u>	<u>115,765</u>	<u>576,945</u>	<u>493,919</u>

7a Support costs	2022 Total cost £	2021 Total cost £
Support cost type		
Management and admin salaries	96,928	78,852
Financial management support	4,715	3,778
Human resources	4,756	2,426
Payroll and pension charges	2,968	3,048
Website, computers and connection	4,126	4,401
Independent examination	1,800	1,200
AGM and meeting costs	314	13
Bank charges	158	160
	<u>115,765</u>	<u>93,878</u>

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2022

7b Charitable activities expenditure detail	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	cost	cost
	£	£	£	£
Salaries, NIC and pensions	322,301	87,047	409,348	334,457
Payroll and pension charges	2,686	282	2,968	3,048
Staff travel and subsistence	4,016	90	4,106	3,516
Staff training and supervision	2,028	3,751	5,779	1,451
AGM and meeting costs	314	-	314	13
Volunteer expenses	-	-	-	38
Rent and rates	10,111	5,860	15,971	7,817
Utilities	-	-	-	1,118
Premises costs	3,348	250	3,598	2,395
Website, computers and connection	2,722	1,404	4,126	4,401
Subscriptions	1,423	275	1,698	590
Printing, postage and stationery	707	-	707	623
Phone and internet	2,585	381	2,966	1,941
Resources and programme expenses	5,281	818	6,099	4,838
Delivery partners	72,804	-	72,804	70,522
Sessional workers	26,555	5,210	31,765	47,864
Insurance	1,805	425	2,230	1,915
Independent examination	1,800	-	1,800	1,200
Other professional fees	5,389	1,225	6,614	2,429
Bank charges	158	-	158	160
Depreciation	3,515	-	3,515	3,069
Other expenses	374	5	379	514
	<u>469,922</u>	<u>107,023</u>	<u>576,945</u>	<u>493,919</u>

7c Staff costs and numbers	2022	2021
	£	£
Gross salaries	363,246	304,510
Social security costs	27,093	21,294
Employment allowance	(5,000)	(4,000)
Pensions	17,267	12,653
Redundancy costs	6,742	-
	<u>409,348</u>	<u>334,457</u>

The average number of employees during the year was 20.6, being an average of 12.1 full time equivalent (2021: 17.2, 10.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	17,267	12,653

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2022

8 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Awards for All	9,900	-	9,900	-	-
BMDC Additional Restrictions	-	3,919	3,919	-	-
The Brelms Trust	-	4,600	1,940	-	2,660
BBC Children in Need	11,268	62,600	41,977	-	31,891
Bartlett Group Fund	-	10,000	7,500	-	2,500
Garfield Weston Foundation	-	40,000	15,000	-	25,000
Tesco Groundworks	-	1,125	-	-	1,125
Morrisons Foundation	-	11,000	8,250	-	2,750
Bradford City Challenge	-	1,455	1,455	-	-
BMDC Youth	-	300	300	-	-
Sovereign Health care	-	5,000	1,940	-	3,060
WY Combined Authority	-	2,340	2,340	-	-
BBC Children in Need - Keighley	6,844	10,000	8,002	-	8,842
Bradford VCS Alliance	750	-	750	-	-
Sir George Martin Trust	1,280	-	1,280	-	-
Leeds Community Foundation	3,259	3,258	4,345	-	2,172
	<u>33,301</u>	<u>155,597</u>	<u>108,898</u>	<u>-</u>	<u>80,000</u>

Fund name

Purpose of restriction

Awards for All	For a pilot project, developing an outdoor therapy offer in schools for children and young people.
BMDC Additional Restrictions	To fund computer equipment, website review and marketing support
The Brelms Trust	To deliver a Respect course for boys aged 11 to 15
BBC Children in Need	Counselling project including salaries and expenses of 3 counsellors plus a contribution towards the salary of a counselling manager.
Bartlett Group Fund	To support a therapeutic programme for families
Garfield Weston Foundation	To support delivery of counselling and group work for young people
Tesco Groundworks	To fund workshops for the support of young people's emotional well being
Morrisons Foundation	To support delivery of counselling and group work for young people
Bradford City Challenge	To support a sexual health project for young people
BMDC Youth	Towards resources and activities costs as a support for the running of counselling sessions for young people.
Sovereign Health care	Towards costs of community counselling service.
WY Combined Authority	Towards salary costs for a girls project.
BBC Children in Need - Keighley	Counselling project including salary and expenses of a worker in Keighley.
Bradford VCS Alliance	Towards the cost of insight courses
Sir George Martin Trust	Towards salary costs for parent sessions
Leeds Community Foundation	Towards salary costs for the hub worker

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2022

9 Tangible assets

Cost

At 1 January 2022

Additions

At 31 December 2022

Equipment	Computer equipment	Total
£	£	£
4,208	4,999	9,207
-	1,337	1,337
4,208	6,336	10,544

Depreciation

At 1 January 2022

Charge for year

At 31 December 2022

2,506	3,332	5,838
1,403	2,112	3,515
3,909	5,444	9,353

Net book value

At 31 December 2022

At 31 December 2021

299	892	1,191
1,702	1,667	3,369

10 Debtors and prepayments

Debtors

Prepayments

Accrued income

Other debtors

2022	2021
£	£
109,493	65,075
765	645
-	25,027
37,508	31,908
147,766	122,655

11 Cash at bank and in hand

Cash at bank

Cash in hand

2022	2021
£	£
108,394	72,554
101	31
108,495	72,585

12 Creditors and accruals

Creditors

Accruals

2022	2021
£	£
18,583	26,822
1,800	1,200
20,383	28,022

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2022

13 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £42,641 (previous year: £39,290).

14 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	14,400	13,200
	<u>14,400</u>	<u>13,200</u>

Step 2 Young People's Health

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Donations and legacies	2,720	-	155,597	113,756	158,317	113,756
Charitable activities	488,836	384,930	-	-	488,836	384,930
Other trading activities	471	357	-	-	471	357
Investments	113	27	-	-	113	27
Total income	492,140	385,314	155,597	113,756	647,737	499,070
Expenditure						
Raising funds	2,435	5,374	1,875	-	4,310	5,374
Charitable activities	469,922	395,179	107,023	98,740	576,945	493,919
Total expenditure	472,357	400,553	108,898	98,740	581,255	499,293
Net income / (expenditure)	19,783	(15,239)	46,699	15,016	66,482	(223)
Fund balances brought forward	137,286	152,525	33,301	18,285	170,587	170,810
Fund balances carried forward	157,069	137,286	80,000	33,301	237,069	170,587