

Step 2 Young People's Health

Charity number 1161921

Annual Report and Financial Statements for the year ended 31 December 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Step 2 Young People's Health

Annual Report and Financial Statements for the year ended 31 December 2023

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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 2023

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		Resigned 18 July 2023
Caroline Coombes		
Helen Hodgson		Resigned 24 January 2023
Abiodun Unegbu		
Abigail Mitchell		Appointed 18 May 2023
Jayne Copley		Appointed 18 May 2023
Rachel Stanton		Appointed 18 May 2023
		Resigned 13 December 2023

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.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

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 2023

Objectives and activities

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.

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

Last year was a significant year for Step 2, as we celebrated 30 years of supporting young people. It was great to reflect on some of the achievements of the charity during that time.

Following a review of our strategic plan in 2022, our target for the year was to 'strengthen and develop' rather than grow. Rapid growth over the Covid years, particularly for our counselling service, has meant stability is our current focus.

There have been times over the past year when our services have felt anything but stable, and some services have had to reduce (will tell you more about that later).

But we have ended the year in a better place than predicted, and we are feeling positive about the future, despite the significant challenges we continue to face.

Our staff team are our key strength, and we are incredibly grateful for their hard work and commitment over the uncertainties the last 12 months have presented.

We have two strong teams: the relationship and well-being team and the counselling team, both delivering excellent and complementary services to young people, supporting in total 18,730 young people over the last year.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

Specialist RSE (Relationships and Sex Education) Programme

The contract, which was initially due to end in March 2023, has been extended until July 2024, and we expect a further extension until July 2025, which is great news. A further commission is likely to follow. We continue to deliver on this contract in partnership with HALE (Health Action Local Engagement) and JAMES (Joint Activities & Motor Education Service).

Since the start of the contract, we have delivered to 14,325 children and young people in years 7-10, and a further 3,200 in years 11-13. Over 2,100 staff CPD (Continuing Professional Development) sessions have now been delivered, to equip staff with the skills to facilitate RSE lessons themselves.

One of the priority schools has asked us to conduct their statutory parent consultation. We have attended three parent events so far, with another four in the diary. This has allowed us to gain feedback for the school with regard to their RSE curriculum. This has also enabled us to gather general feedback about how confident parents feel in delivering RSE to their own children. Many of the parents we have spoken to feel confident in some discussions with their child or young person but would not want to discuss intimate sexual relationships with them, preferring this to be delivered by the school.

"I don't know where to start with my gratitude. The RSE Team are amazing. your advice and guidance throughout the year while developing our curriculum and lessons means we are always confident and secure in our PSHE delivery. I say it every time you visit, but I don't know what we would do without you all."

Targeted RSE (Relationships and Sex Education) Programme

This service offers bespoke RSE provision to settings with a high number of young people looked after, including alternative education providers, specialist educational settings and children's homes. Last year we delivered 122 sessions to 259 different young people.

We also offer training to people that work and care for these young people, including foster carers, children's home staff and staff in the settings they attend for education, delivering 13 sessions attended by 55 parents and carers, and 43 professionals.

Both students and staff overwhelmingly engage well with the subject matter.

Gambling Harms sessions

We have continued to deliver Gambling Harms sessions as part of our partnership with "Gambling with Lives". Students are given questionnaires at the start of the session. They will answer the questions with a score of 1-5 (1 = little/ no knowledge. 5 = well established knowledge). All students are then asked to score themselves again at the end of the session. The graphs show how the majority of students moved from scores of 1 or 2, to scores of 4 or 5.



Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

SAFE (Supportive and Friendly Environment) Group.

39 individual young people have attended this year. The young people we work with in this group often feel judged and isolated from society due to their gender/identity. They have brought a range of issues to the group which they wanted to discuss and have further education on. These include alcohol, vaping, knife crime, emotional wellbeing, and sex and relationships.

A highlight was the trip to Xscape, which we were able to do thanks to a grant from the Bentley Foundation. The activities took young people out of their comfort zone. Several were nervous about taking part in some of the activities, particularly the aerial adventures, but following observing others in the group, and staff taking part, they managed to overcome their fears, and discover they could achieve more than they thought. The day provided them with an opportunity to meet outside of the youth club and strengthen their friendships. The visit also helped them to build their confidence and self-esteem by setting themselves small achievable challenges.

Sadly, our involvement with this group ended in December 2023 due to the funding ending.

Learning Disabilities Work

Bradford Council have continued to fund our work with young adults with learning disabilities. The work allows us to support adults with their capacity to make decisions about healthy relationships and sexual health, and to understand these matters better. This work is delivered individually and tailored to needs and learning styles. We use a variety of specialist resources to ensure the best learning outcomes are achieved. This year we delivered a total of 93 sessions to 17 individual people. As well as continuing this work, we have received additional funding to offer some health focussed work with adults with learning disabilities, which will allow us to work with more young people next year.

"It was really nice working with you and thank you for all the help and support. Even I learned something new." -support worker who attended a session

C-Card Scheme

Our commissioned relationship with Locala, in partnership with HALE, ended last year, following their recommission and a change in priorities. We still partner them as a C-Card delivery service, but no longer do any outreach or training for them, so this service has reduced significantly.

Insight (Emotional Resilience) Course

We entered the second year of the Garfield Weston grant, which funded our Insight programmes in schools. This year we delivered 24 programmes attended by 208 young people. These have happened in secondary schools, primary schools and alternative education 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.

Our quantitative feedback reports allow learners to give themselves a score out of ten on a range of measures, before and after delivery. Last year these showed young people made the most progress in "Are you able to stay calm and in control of your feelings?" (average progress was a 3.7 point increase on the 0-10 scale) and "How easy do you find it to stay calm when you are angry?" (with average increase of 2.6 on 0-10 scale)

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

Impact (Boys and Young Men's Work)

The course consists of 6 sessions covering:

- Challenging myths about being a man in society – the pressure to be strong etc
- Gender stereotypes – how we are taught what it means to be a man from an early age, exploring the influence of toys, media, advertising, roles etc – and how this impacts both men and women
- Healthy Relationships – what makes a good relationship, understanding abuse in relationships and understanding consent
- Impacts of pornography on men and the potential negative effects on relationships
- Sexual bullying and harassment, banter, challenging negative banter in peer attitudes towards women, and other forms of harassment
- Role models and men - what/who makes good examples for young men, what should we aspire to be

9 groups were delivered to 53 boys and young men

The boys made good progress in all areas, with average increase of 2.5 on the 0-10 scale. Most progress was made on "I understand the impact of pornography on men in society" and "I can recognise the positive qualities in a male role model."

Counselling

Our counselling service continues to thrive, despite challenges with funding this year. We have continued to deliver counselling to children and young people aged between 5-25yrs as follows:

- Counselling for 5–11yrs in 8 primary schools
- Counselling for 11–18yrs in 8 secondary schools
- Counselling service for 11–18yrs based in the community, funded by BBC Children in Need, Bradford Counselling Collaborative, Morrisons and the Garfield Weston Foundation - reduced due to the ending of funding from BBC Children in Need, Morrisons and Bradford Counselling Collaborative. Funding from Garfield Weston and will also end shortly.
- Counselling for 16–25yrs, offered remotely through the GP Enhanced Access Service
- The CALM Service (in partnership with Relate Bradford and Family Action), which offers play therapy/counselling for children aged 5-11 years who have been particularly impacted by trauma and Adverse Childhood Experiences, ended this year. We continued to support this age group of children, in partnership with Relate Bradford and Leeds and Early Help, with support from the Integrated Care Board (ICB)

In addition, we have delivered:

- Counselling for staff and supervision for safeguarding leads at St Stephen's Primary School, Beckfoot Thornton and One in A Million.
- A series of therapeutic groups, offering psycho-educative work.
- Support with parenting teenagers for parents in small groups, funded by the Bartlett Foundation.
- Individual counselling sessions for parents, also funded by the Bartlett Foundation.

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

However, we had to close our waiting list and referral pathway for our community-based counselling in August 2023 due to the funding cuts mentioned above.

We are continuing to endeavour to source new grants and funding to be able to respond to the continued high demand for this service.

Referrals received: 961

880 CYP attended counselling

7,154 counselling sessions were offered

5,456 counselling sessions were attended

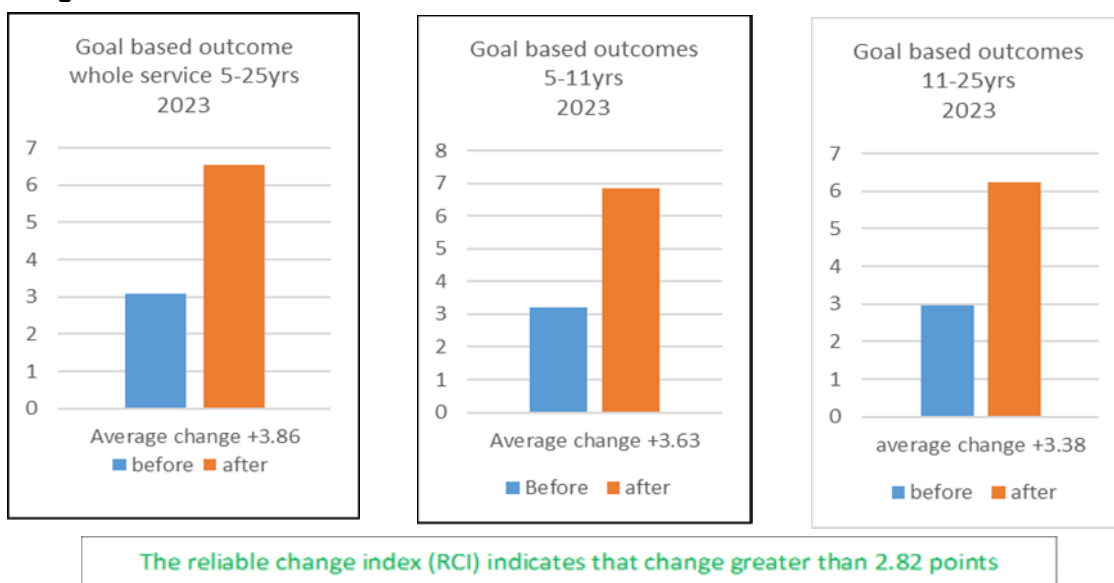
Attendance 76%

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

Counselling continued



Case Study

Names have been changed to protect anonymity in this case study.

Helen (15) presented as confident and secure in herself as she described frequent angry outbursts at school. She shared how she reacted quickly and aggressively to her teachers at school when faced with change, things she didn't agree with or felt overwhelmed. Helen felt her anger was a justified response. She was fatalistic in her attitude to her anger, often mentioning her suspected ADHD and how anger ran in the family.

In the initial sessions, I empathised with Helen about the pressures of school, the constraints and how sometimes things didn't run in the way she would like. We explored the anger outbursts together, what caused them, how they felt and the impact on her. I continued to build the therapeutic relationship accepting Helen as she was, without judgement or collusion as to whether her behaviour was appropriate or not.

In the middle sessions, Helen started to disclose feelings of anxiety and talked about being bullied earlier in her school life. She was more comfortable voicing her angry perspective on her situation over her worries, so it was important to hold and accept all of these feelings equally. Helen's current anxiety centred on her upcoming exams. We explored what things helped and didn't help her. Helen identified that routine was very important to her, and that she worked better and was less anxious with a clear plan in place. This led to a further understanding that sudden change or unexpected events were challenging for Helen, and often resulted in an angry response.

Towards the last sessions, Helen had a clearer sense of empowerment, and she shifted as she found a purpose in her school work. She was able to revise clearly as she had a clear plan, and had also spoken to teachers' about needing a clear plan to follow. She had become less defensive. Her acceptance of her needs meant she was able to take steps to meeting those needs which helped her to feel more in control and as a result less likely to get angry. This was clearly demonstrated when she told me that she had been told 'out of the blue' that her food technology exam was the following week. She told me how she had reacted calmly at school, and was clear about her own plan in practising over the weekend. She went on to complete her exam calmly and confidently.

"I feel I have become more of myself, who I am and not having a cover on my face."

"My anger got more in control and I have got more sleep. I know if I get more sleep I will be calmer and happy."

"I've been able to get things off my chest and think about strategies to control my anger."

"I feel more happy and content because I know how to deal with a situation. If I am calm I know my day is going to be calm."

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

The team

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) or PTUK (Play Therapy UK). To quality assure and safeguard their work, they all attend independent monthly clinical 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, Hill Top Primary, Corpus Christi Catholic College, Coop Grange Academy, Buttershaw Business and Enterprise College, Beckfoot Thornton School, Bronte Girls Academy, Feversham Academy, Eden Boys and South Craven School.

Staff News

The most notable change over the last year was the departure of Kirsty Ferguson. Kirsty had been with us for close to 11 years and had led our Relationships and Wellbeing team in recent times. We cannot thank Kirsty enough for her input over the years, and the legacy she leaves remains with us.

Another significant loss to us was Fiona Meneghello. Fiona had been with us since she started as a student, six years ago, and developed into the role of one of our Counselling Coordinators. Before that she had spent time as a trustee.

We also said goodbye to four other counsellors: Izzy, Alan, Bradley and Alison.

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

Additions to our team:

- Chloe Love joined us in August, replacing Kirsty as Service Lead for the Relationships and Wellbeing team.
- Andy Gibbs joined in March, replacing Benny who had left at the end of 2022. He is employed as Boys and Young Men's Worker.
- Tina joined us on an intern programme, in partnership with Bradford College. Tina is working on business administration, as well as helping with delivery.
- We were recently joined by a further 2 part-time counsellors, Surji Cair and Debs Blue, who are settling in well.
- We benefitted from 3 social work placement students, Coral, Ruth and Elizabeth.

Staff development:

- We have continued to hold two whole staff team training sessions per year. Two of these sessions have taken place, bringing our remote team of counsellors together and allowing them to meet one another and the wider Step 2 team.
- Chloe is taking part in a leadership programme with Common Purpose.
- Pauline is shortly due to complete a leadership programme delivered by Community Action Bradford and District (CABAD).
- Sue is currently training to become a counselling supervisor, adding capacity to that area of the team next year.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

Fundraising

It has been a challenging year for funding, but with the help of a Grants and Trusts consultant, and the strengthening of several great partnerships, the end of the year saw positive news. We were successful in receiving grants from: The Violence Reduction Unit; Pilgrim Trust; Bingley Bubble Community Partnership; Sovereign Health Care and St James' Place, as well as receiving two small funding pots via the VCS (Voluntary and Community Sector) Alliance.

Prior to that, small grants from Charles and Elsie Sykes; Onside Community Foundation; Bentley Advancing Life Chances Foundation and Yorkshire Building Society, have helped keep several services running.

Some of the funding we have secured involves partnership work and will mean strengthening partnerships with other valued organisations, in particular HALE, Emerge and All Star Ents. We look forward to collaborating more closely with them all. Much of this work will be delivered by the Relationships and Wellbeing team.

A large number of staff and trustees took part in a challenge to walk 30 miles in 30 days, which we did in September, as a celebration of our 30th birthday which happened last year. This raised around £2.5k, and we are grateful for all their efforts and for those that sponsored us.

Future Plans

We have just started a programme in partnership with All Star Ents. This programme will see us work together to deliver an Online Harms prevention programme in Appleton Academy.

Another new programme is giving us the opportunity to develop work in Bingley primary schools, working with young people on emotional resilience as they prepare for transition to secondary school.

A further new piece of work will see us partner with Emerge to offer support to young women aged 16-25yrs who are struggling with emotional wellbeing. The offer will include counselling, mentoring and a drop-in.

Despite no longer having funding for our community play therapy service from the ICB, the grant from St James's Place is allowing us to continue that work until the end of the year. Funding from Sovereign Health Care is allowing us to further develop our work with boys and young men this year, and we are confident of further grant funding to allow us to develop further.

Financial review

The net expenditure for the year was £54,439, including net expenditure of £24,085 on unrestricted funds and net expenditure of £30,354 on restricted funds, after transfers.

A finance sub committee, comprising three trustees including 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 current financial climate remains challenging meaning we continue to face 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.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £131,110, which represents 2.5 months of annual budgeted expenditure. This does not comply with the reserves policy and trustees are keen to source additional income for services that may be delivered without increasing cost in order to increase reserves.

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.

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

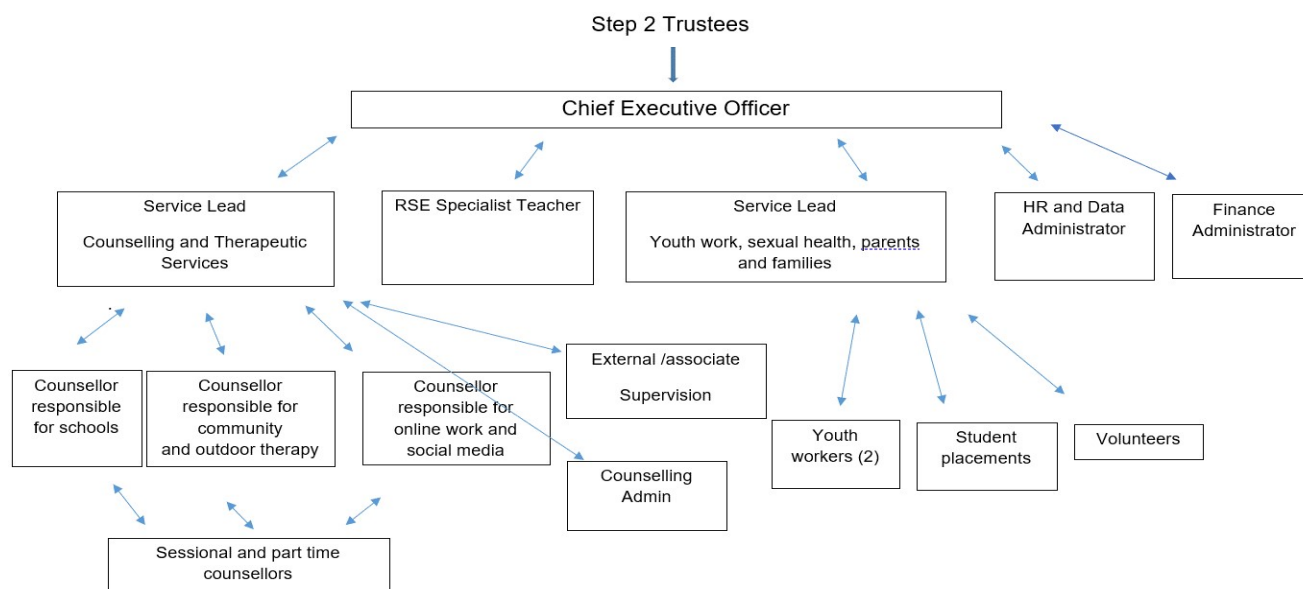
Structure, management and governance

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:



Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2023

Message from the chair of trustees

As usual, the staff at Step 2 delivered an enormous amount in 2023, supporting many young people, professionals, and parents/carers.

The trustees are immensely proud of the impact Step 2 has, and count it a privilege to serve on the Board.

Like it has been for so many charities, this year has been a difficult one from a funding and commissioning perspective, which is disappointing and unsettling for everyone, but particularly the staff.

As in previous years, the trustees thank them all for their tenacity and commitment – there will be exciting developments in 2024 and the trustees are confident Step 2 will continue to have a huge impact.

Approved by the board of trustees on 16/05/2024

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 2023, which are set out on pages 14 to 25.

Responsibilities and basis of report

As the charity's 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

20/05/2024

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Donations and grants	(2)	4,211	52,165	56,376	158,317
Charitable activities	(3)	535,819	-	535,819	488,836
Other trading activities	(4)	1,790	-	1,790	471
Investments	(5)	666	-	666	113
Total income		542,486	52,165	594,651	647,737
Expenditure on:					
Raising funds	(6)	9,410	-	9,410	4,310
Charitable activities	(7)	557,901	81,779	639,680	576,945
Total expenditure		567,311	81,779	649,090	581,255
Net income / (expenditure)		(24,825)	(29,614)	(54,439)	66,482
Transfers between funds		740	(740)	-	-
Net movement in funds		(24,085)	(30,354)	(54,439)	66,482
Fund balances brought forward		157,069	80,000	237,069	170,587
Fund balances carried forward	(9)	132,984	49,646	182,630	237,069

All incoming resources and resources expended derive from continuing activities.

Step 2 Young People's Health

Balance sheet

as at 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(10)	1,874	-	1,874	1,191
Total fixed assets		<u>1,874</u>	<u>-</u>	<u>1,874</u>	<u>1,191</u>
Current assets					
Debtors and prepayments	(11)	101,776	-	101,776	147,766
Cash at bank and in hand	(12)	59,904	49,646	109,550	108,495
Total current assets		<u>161,680</u>	<u>49,646</u>	<u>211,326</u>	<u>256,261</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(13)	30,570	-	30,570	20,383
Total current liabilities		<u>30,570</u>	<u>-</u>	<u>30,570</u>	<u>20,383</u>
Net current assets / (liabilities)		<u>131,110</u>	<u>49,646</u>	<u>180,756</u>	<u>235,878</u>
Total assets less current liabilities		<u>132,984</u>	<u>49,646</u>	<u>182,630</u>	<u>237,069</u>
Net assets		<u>132,984</u>	<u>49,646</u>	<u>182,630</u>	<u>237,069</u>
Funds					
Unrestricted funds		132,984	-	132,984	157,069
Restricted funds		-	49,646	49,646	80,000
Total funds		<u>132,984</u>	<u>49,646</u>	<u>182,630</u>	<u>237,069</u>

The financial statements were approved by the board of trustees on 16/05/2024

Pippa Jones (Trustee)

Step 2 Young People's Health
Statement of cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>2,533</u>	<u>37,134</u>
Cash flows from investing activities:		
Dividends and interest	666	113
Purchase of tangible fixed assets (excluding donated assets)	<u>(2,144)</u>	<u>(1,337)</u>
Net cash provided by (used in) investing activities	<u>(1,478)</u>	<u>(1,224)</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	1,055	35,910
Cash and cash equivalents at the beginning of the reporting period	<u>108,495</u>	<u>72,585</u>
Cash and cash equivalents at the end of the reporting period	<u>109,550</u>	<u>108,495</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2023	2022
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(54,439)	66,482
Adjustments for:		
Depreciation charges	1,461	3,515
(Dividends and interest from investments)	(666)	(113)
(Increase) / decrease in debtors	45,990	(25,111)
Increase / (decrease) in creditors	<u>10,187</u>	<u>(7,639)</u>
Net cash provided by (used in) operating activities	<u>2,533</u>	<u>37,134</u>

Analysis of cash and cash equivalents	2023	2022
	£	£
Cash at bank	109,503	108,394
Cash in hand	<u>47</u>	<u>101</u>
Total cash and cash equivalents	<u>109,550</u>	<u>108,495</u>

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2023

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, if 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 2023

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.

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

2 Donations and grants

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants:				
Bentley Motors	-	500	500	-
NHS West Yorkshire Integrated Care Board	-	19,606	19,606	-
Bradford Metropolitan District Council (BMDC)	250	-	250	4,219
Bradford VCS Alliance	-	6000	6,000	-
Groundwork UK	-	375	375	1,125
Leeds Community Foundation (LCF)	-	10,000	10,000	13,258
Sovereign Health Care	-	4,500	4,500	5,000
The Bartlett Foundation	-	1,000	1,000	-
The Brelms Trust	-	4,784	4,784	4,600
The Charles & Elsie Sykes Trust	-	3,000	3,000	-
The Onside Foundation	-	2000	2,000	-
Yorkshire Building Society Char. Foundation	-	400	400	-
BBC Children in Need	-	-	-	72,600
Bradford City Challenge	-	-	-	1,455
Garfield Weston Foundation	-	-	-	40,000
Morrison's Foundation	-	-	-	11,000
West Yorkshire Combined Authority	-	-	-	2,340
Donations	3,961	-	3,961	2,720
	<u>4,211</u>	<u>52,165</u>	<u>56,376</u>	<u>158,317</u>

3 Charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracted counselling services:	-			
School counselling and training	185,678	-	185,678	152,422
BMDC Relationships, Sex and Health	156,964	-	156,964	148,749
BMDC Learning disabilities	14,447	-	14,447	-
Enhanced access service	67,942	-	67,942	62,659
NHS commissioned services	67,600	-	67,600	65,000
Family action	18,840	-	18,840	40,000
Other	24,348	-	24,348	20,006
	<u>535,819</u>	<u>-</u>	<u>535,819</u>	<u>488,836</u>

4 Other trading activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Student placements	1,400	-	1,400	-
Other	390	-	390	471
	<u>1,790</u>	<u>-</u>	<u>1,790</u>	<u>471</u>

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

5 Investments	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Bank interest	666	-	666	113
	<u>666</u>	<u>-</u>	<u>666</u>	<u>113</u>

6 Raising funds	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Advertising and publicity	545	-	545	1,835
Other professional fees	8,865	-	8,865	2,475
	<u>9,410</u>	<u>-</u>	<u>9,410</u>	<u>4,310</u>

7 Charitable activities expenditure	Activities undertaken directly £	Support costs £	2023 Total cost £	2022 Total cost £
Counselling and education activities	515,836	123,844	639,680	576,945
	<u>515,836</u>	<u>123,844</u>	<u>639,680</u>	<u>576,945</u>

8a Support costs	2023 Total cost £	2022 Total cost £
Support cost type		
Management and admin salaries	106,396	96,928
Financial management support	4,667	4,715
Human resources	5,494	4,756
Payroll and pension charges	3,470	2,968
Website, computers and connection	1,080	4,126
Independent examination	2,160	1,800
AGM and meeting costs	416	314
Bank charges	161	158
	<u>123,844</u>	<u>115,765</u>

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

8b Charitable activities expenditure detail		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	cost	cost
		£	£	£	£
Salaries, NIC and pensions	(8c)	402,069	64,298	466,367	409,348
Payroll and pension charges		3,199	271	3,470	2,968
Staff travel and subsistence		4,468	103	4,571	4,106
Staff training and supervision		7,972	171	8,143	9,991
AGM and meeting costs		416	-	416	314
Rent and rates		8,595	7,321	15,916	15,971
Premises costs		649	-	649	3,598
Website, computers and connection		939	141	1,080	4,126
Subscriptions		490	220	710	1,698
Printing, postage and stationery		1,962	-	1,962	707
Phone and internet		1,805	2,344	4,149	2,966
Resources and programme expenses		2,752	500	3,252	6,099
Delivery partners		90,586	-	90,586	72,804
Sessional workers		23,687	6,205	29,892	31,765
Insurance		2,726	-	2,726	2,230
Independent examination		2,160	-	2,160	1,800
Other professional fees		1,209	205	1,414	2,402
Bank charges		161	-	161	158
Other expenses		595	-	595	379
Depreciation		1,461	-	1,461	3,515
		<u>557,901</u>	<u>81,779</u>	<u>639,680</u>	<u>576,945</u>

8c Staff costs and numbers	2023	2022
	£	£
Gross salaries	420,693	363,246
Social security costs	30,428	27,093
Employment allowance	(5,000)	(5,000)
Redundancy costs	-	6,742
Pensions	20,246	17,267
	<u>466,367</u>	<u>409,348</u>

The average number of employees during the year was 26.6, being an average of 14.2 full time equivalent (2022: 21, 11.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	20,246	17,267

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

9 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
LCF - Bartlett Group Fund	2,500	11,000	5,972	-	7,528
NHS - Bingley Bubble	-	19,606	-	-	19,606
The Brelms Trust	2,660	4,784	4,496	-	2,948
BBC Children in Need	31,891	-	31,891	-	-
BBC Children in Need - Keighley	8,842	-	8,842	-	-
Leeds Community Foundation	2,172	-	2,172	-	-
Garfield Weston Foundation	25,000	-	18,196	(740)	6,064
Tesco Groundworks	1,125	375	1,500	-	-
Morrisons Foundation	2,750	-	2,750	-	-
On Side Community	-	2,000	2,000	-	-
The Charles & Elsie Sykes Trust	-	3,000	-	-	3,000
Sovereign Health care	3,060	4,500	3,060	-	4,500
VCS Alliance HPOC	-	5,000	-	-	5,000
VCS Alliance	-	1,000	-	-	1,000
Yorkshire Building Society	-	400	400	-	-
Bentley Motors	-	500	500	-	-
	<u>80,000</u>	<u>52,165</u>	<u>81,779</u>	<u>(740)</u>	<u>49,646</u>

Fund name	Purpose of restriction
LCF - Bartlett Group Fund	To develop a therapeutic programme to support parents and children together.
NHS - Bingley Bubble	To support the delivery of an emotional wellbeing service to Bingley primary schools.
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.
BBC Children in Need - Keighley	Counselling project including salary and expenses of a worker in Keighley.
Leeds Community Foundation	Towards salary costs for the hub worker.
Garfield Weston Foundation	To support delivery of counselling and group work for young people as part of the Insight (Emotional Resilience) course. The transfer is for computer equipment that has been capitalised.
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.
On Side Community	To support a programme for boys' groups.
The Charles & Elsie Sykes Trust	To support a counselling programme for children.
Sovereign Health care	Towards costs of community counselling service.
VCS Alliance HPOC	To support a health programme for adults with a learning disability as part of the Harnessing the Powers of Community programme.
VCS Alliance	To support emotional wellbeing in schools in BD5.
Yorkshire Building Society	To support the Insight group course.
Bentley Motors	To support the costs of a summer trip for the SAFE group.

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

10 Tangible assets

Cost

At 1 January 2023

Additions

Disposals

At 31 December 2023

Equipment

Computer
equipment

Total

£

4,208

-

-

4,208

£

6,336

2,144

-

8,480

£

10,544

2,144

-

12,688

Depreciation

At 1 January 2023

Depn reversed re. disposals

Charge for year

At 31 December 2023

3,909

-

299

4,208

5,444

-

1,162

6,606

9,353

-

1,461

10,814

Net book value

At 31 December 2023

At 31 December 2022

-

299

1,874

892

1,874

1,191

11 Debtors and prepayments

Debtors

Prepayments

Other debtors

2023

£

57,579

504

43,693

101,776

2022

£

109,493

765

37,508

147,766

12 Cash at bank and in hand

Cash at bank

Cash in hand

2023

£

109,503

47

109,550

2022

£

108,394

101

108,495

13 Creditors and accruals

Creditors

Accruals

2023

£

27,510

3,060

30,570

2022

£

18,583

1,800

20,383

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2023

15 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 £44,726 (previous year: £42,641).

16 Operating leases

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

	2023	2022
	£	£
Within one year	15,600	14,400
In the second to fifth years inclusive	-	-
	<u>15,600</u>	<u>14,400</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 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Donations and grants	4,211	2,720	52,165	155,597	56,376	158,317
Charitable activities	535,819	488,836	-	-	535,819	488,836
Other trading activities	1,790	471	-	-	1,790	471
Investments	666	113	-	-	666	113
Total income	542,486	492,140	52,165	155,597	594,651	647,737
Expenditure						
Raising funds	9,410	2,435	-	1,875	9,410	4,310
Charitable activities	557,901	469,922	81,779	107,023	639,680	576,945
Total expenditure	567,311	472,357	81,779	108,898	649,090	581,255
Net income / (expenditure)	(24,825)	19,783	(29,614)	46,699	(54,439)	66,482
Transfers between funds	740	-	(740)	-	-	-
Net movement in funds	(24,085)	19,783	(30,354)	46,699	(54,439)	66,482
Fund balances brought forward	157,069	137,286	80,000	33,301	237,069	170,587
Fund balances carried forward	132,984	157,069	49,646	80,000	182,630	237,069