

Step 2 Young People's Health

Charity number 1161921

Annual Report and Financial Statements for the year ended 31 December 2024



Step 2 Young People's Health

Annual Report and Financial Statements for the year ended 31 December 2024

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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 2024

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	
Caroline Coombes		
Abiodun Unegbu		
Abigail Mitchell		Resigned 23 September 2024
Jayne Copley		
Nikita Evans		Appointed 16 May 2024

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
Broadway Avenue	Nine Brindley place
Bradford	Birmingham
BD5 9NP	B1 2HB
	Triodos Bank
	Deanery Road
	Bristol
	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 2024

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

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 2024

Achievements and performance

2024 has seen us continue with our 'strengthen and develop' plan, in line with our strategic plan 2022-2027 and you will see we are currently succeeding in this.

We remain secure as a charity and well placed to face the challenges ahead.

We are extremely grateful to the commitment of both our incredibly hardworking staff team, and our dedicated and talented trustees, for all they have given over the last year.

Between the two teams, the relationship and well-being team and the counselling team, we have been able to support 12,334 young people over the last year.

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 - 25 years as follows:

- Counselling for 5 – 11 years in 9 primary schools
- Counselling for 11 – 18 years in 8 secondary schools
- Counselling service for 5 - 25 years based in the community and funded by St James Place, Pilgrims Trust, HALE, Shears Trust and PCN4 (Together 4 Health).
- Counselling for young people up to 25 years, offered remotely through the GP Enhanced Access Service

In addition, we have delivered:

- Counselling for staff and supervision for safeguarding leads at five organisations supporting 17 staff members
- 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

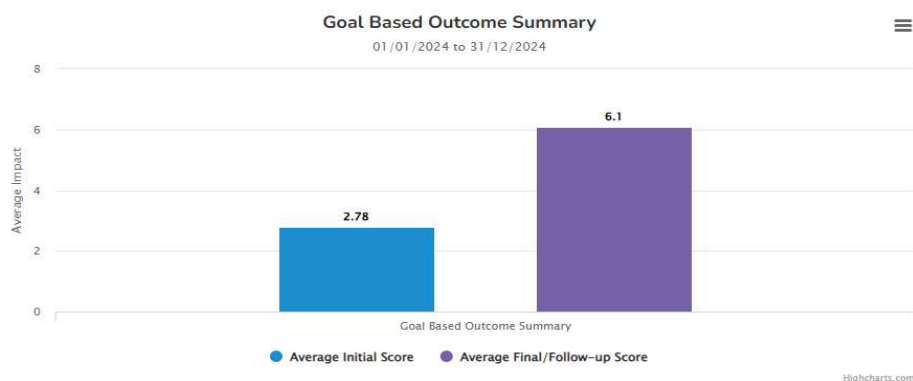
Referrals have continued to come from school nursing teams, social workers, children's services, GP surgeries, Early Help, schools, families and individual young people themselves.

We are continuing to endeavour to source new grants, with some success. We are hopeful we will be able to offer a service to even more young people next year, with success in securing funding from the Talent Fund (George Michael Fund) as well as funding from a few small trusts. Demand remains high, and we have a constant stream of requests for the service:

- 695 Referrals received (961 in 2023)
- 927 CYP (Children and Young People) attended counselling (880 in 2023)
- 6,652 counselling sessions were offered (7,154 in 2023)
- 5,094 counselling sessions were attended (5,456 in 2023)
- Attendance 77% (76% in 2023)

Goal Based Outcome Summaries

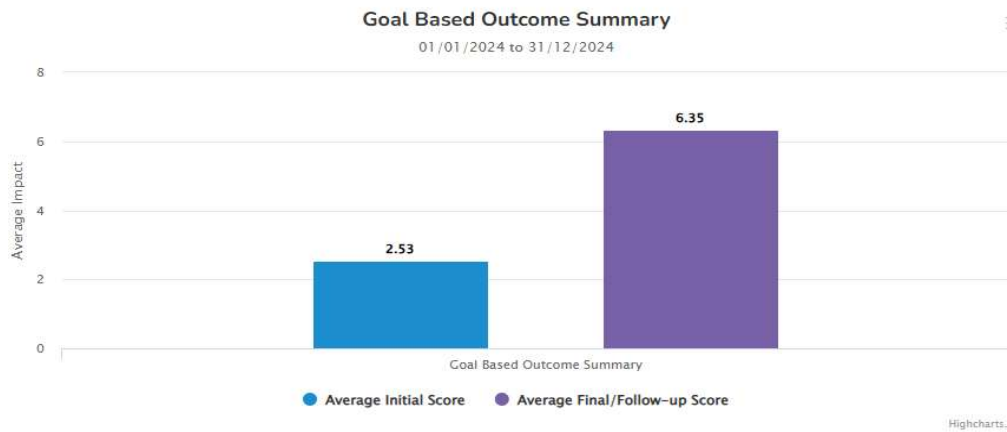
Whole Service



Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued
Goal Based Outcome Summaries continued
5 - 11 year olds



11-18 year olds



The reliable change index (RCI) indicates that change greater than 2.82 points represents reliable change in Goal Based Outcomes.

Specialist RSE (Relationships and Sex Education) Programme

Our contract with Bradford Council's public health team has been running since 2020.

Over the last 12 months we have had several staff changes, saying goodbye to Rachel and Jay, who had been working on the contract from the start. Sarah, originally the school's co-ordinator, stepped into the Lead role at Step 2. We employed a new schools co-ordinator, Claire, at JAMES and a new youth worker, Mollie, at HALE. All three members of staff have extensive knowledge of working with young people both in the education and voluntary sectors.

With regards to the contract itself, the delivery numbers have gone from strength to strength since 2020. For Jan 2024 – Dec 2024:

- 7,497 individual students delivered to across Bradford and Keighley
- 18 schools
- 11 hours of staff CPD delivered to 255 members of staff in schools
- 9 parental consultations

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Specialist RSE (Relationships and Sex Education) Programme continued

Our extensive peer reviews over the last 12 months, identified we need to deliver more around phone safety, including social media, grooming and indecent images, aimed at Year 7. Many Year 7 students receive their first smartphone in the summer before entering secondary school, but are not being taught these particular topics, often until Year 9.

We have had some great reviews from teachers and students over the past 12 months and pride ourselves on being reflective in both our delivery and presentation styles as well as being proactive in the services that we can deliver to schools in order to best serve both the staff and students involved.

'Thanks so much – the team have been invaluable to me, especially after the parent complaint to school' (Jan 2025)

'Thank you so much for your help last night at the parents evening – first class as usual!' (Sep 2024)

And finally, we are planning two new projects for the start of the year. A conference, bringing key partners together to promote positive health and wellbeing messages for the young people that we serve. The second project is the production of three short films. These films have been funded by Safety of Women and Girls at Bradford Council. They will be used to help us fully engage students in the classroom, producing a relevant resource to help them recognise harms in teenage relationships, sextortion and positive masculinity.

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.

We offered 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. We delivered to 13 staff in two children's homes and the whole staff team at one of our special schools.

We have developed bitesize training sessions for foster carers on 10 relevant topics.

Both students and staff overwhelmingly engage well with the subject matter, and 92 % said they benefitted from the sessions.

- 145 young people attended
- 94 sessions delivered
- 173 staff trained
- 32 Foster Carers trained
- 33 adult training session happened

Gambling Harms Sessions

This was new work last year, and we have worked to adapt the sessions to make a stronger link between gambling and gaming. Gaming is very relevant to many young people, and they have been able to establish a link with the addictive behaviours that lead to gambling.

The sessions include a discussion of the **psychological and product design similarities**, between gaming and gambling. We also look at the cycle of addiction and help young people to identify the signs they may be developing a problem and discuss early interventions to help prevent this. The lesson also promotes the positive impacts of gaming.

- 821 Young People have attended education sessions
- 32 Carers Trained
- 3 sessions for carers

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Vaping Programme

This year we have continued to deliver vaping education in schools and youth clubs. Young people consider why people vape, what the potential harms are, and look at some strategies to resist peer pressure. This work attracted some media coverage, and was featured on Look North, meaning services from further afield have asked for help.

We were also able to support the public health team to run a poster competition, where the children designed posters to display in local play areas.

- 1,053 students in secondary
- 505 students in primary
- 207 students in alternative education settings
- 167 young people in youth clubs
- 54 staff members and parents/carers trained

Long Term Conditions

A small project we took on allowed us to spend some time talking to young people with Long Term Health conditions, about their experiences in school, in order to help with production of resources to help schools better support them. We interviewed 28 young people who had either epilepsy or diabetes. This resulted in the production of a video with their top tips, and we are still working on a template for a passport they can carry, with brief key information for professionals.

Pilgrim Programme

The Pilgrim programme is funded by the Pilgrim Trust, which enables Step 2 and Emerge to partner together, to provide support for young women aged 16 - 25 years old in the Bradford area. The main aim of the project is to support young women with their mental health in a variety of different ways.

There are three elements to this project which are counselling, mentoring and the drop-in group. The counselling is based at the Mayfield Centre and the mentoring is outreach based. The drop-in group is located at Bowling Park, where young women can attend for support around their wellbeing and participate in activities. The counselling and mentoring provides sessions for 12 weeks.

This project started in February 2024 and is a 3-year programme. Any young woman can access any aspect of the project, and the aim of the project is to support 25 young women per year. We are now on our second year and are proud of the accomplishments within this project.

The drop-in started in February 2024

- 45 sessions happened
- 9 different young women attending regularly

The mentoring also started in February

- 47 sessions were offered
- 7 young women engaged

Counselling started in April

- 74 sessions happened
- 9 young people engaged

"This support has made such a difference; it's helped me to think about things more."

"You have made such a difference to my life already."

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Learning Disabilities Work

Bradford Council have agreed to again fund our work with young adults with learning disabilities, increasing the number to 20, starting in July. 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.

- 93 sessions happened
- 20 individuals took part

Harnessing the Power of Communities Small Grant

This project aimed to empower young adults with additional needs to take control of their health and wellbeing by providing them with the necessary knowledge and skills to manage their health more efficiently. People with a learning disability have a significantly shortened life expectancy. This 6-week programme allowed them to consider and pledge to make simple changes to their lifestyle choices.

- 25 sessions happened
- 33 people engaged

"This has helped me to recognise my triggers so that I can recognise and put things in place to help myself."

"I realise how important certain factors are – getting enough sleep is very important, I always feel drained and have no motivation to do simple tasks for myself."

Protective Behaviours

This project is being funded by the West Yorkshire Mayors Safer Communities funding and has allowed Step 2 to provide education to girls and young women with learning disabilities or neurodiversity. Step 2 realised that there was a need for education for these young women, as people with learning disabilities are twice as likely to experience intimate partner abuse due to challenges in setting boundaries, understanding social relationship norms and recognising abuse. The aim of this project is to support 72 young women, and to give them resources and tools to help themselves. Much of this will happen in 2025

We offered a 6/8 -week programme of 1:1 and group work for girls in alternative education and schools. The main aims of this project were to:

- Enhance self-esteem and positive self-image
- Improve assertiveness in relationships
- Recognise and address signs of relationship abuse
- Building a support network for safety and wellbeing
- Equipping young women with digital literacy skills for online safety

- 43 sessions happened
- 28 people attended

"This group has helped me to identify that my relationships are stronger than I thought, by encouraging me to look at the strengths within them. This means I will be more likely to tell an immediate adult that I am close to if I am having any problems."

"If I ever become a victim in an abusive relationship, I know that it is not good and would always seek support. It is not okay for someone to disrespect you or hurt you."

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

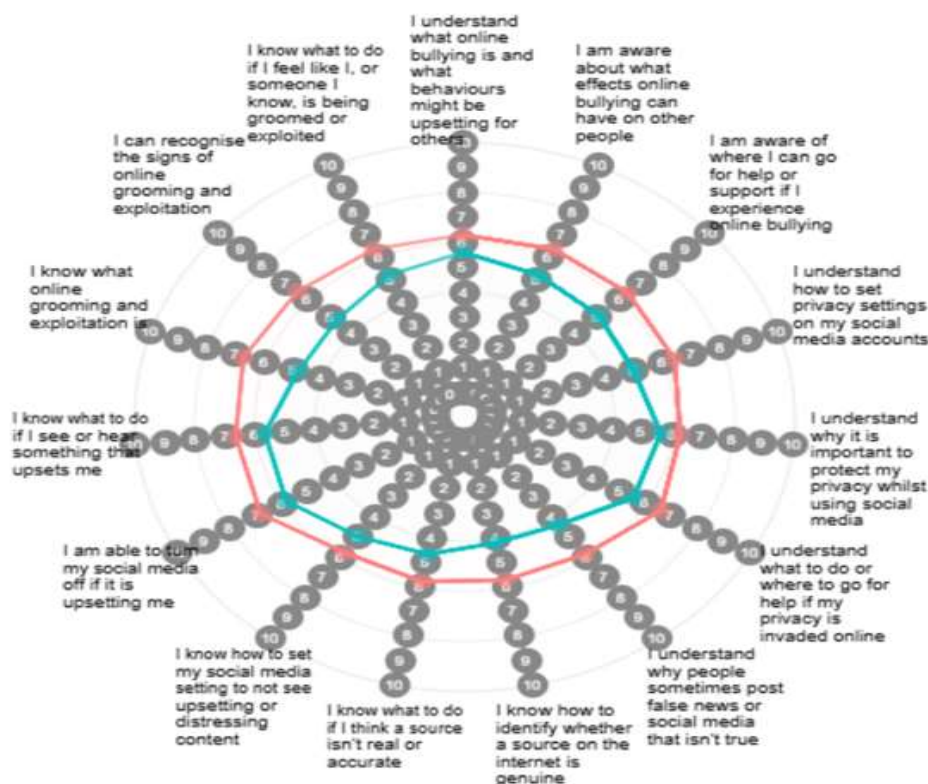
Online Harms

This was a pilot project that operated from Jan 2024 - July 2024, funded by the violence reduction unit and happened in Appleton Academy.

Step 2 partnered with All Star Ents to deliver a combination of classes, small groups and 1:1 work around online safety. Step 2's focus was on the small group work, one to one work and adapting delivery for children with SEND.

A whole range of topics were covered during this project. Sharing of personal information, privacy setting, exploitation and grooming awareness were just a few of these.

- I know what online grooming and exploitation is. Average change 3.8/11
- I can recognise the signs of online grooming and exploitation. Average change 3.4/11
- I know how to identify whether a source on the internet is genuine. Average change 3.2/11
- 97 sessions offered
- 39 young people attended



Average initial score

Average final score

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Bingley Bubble

The Bingley Bubble programme commenced in January 2024; and is funded from core20+5 funding, to help improve mental health. The programme has offered emotional resilience support to the year 5 and year 6 children within Bingley primary schools. The children receive a 6-week programme which covers various topics such as confidence, anger, managing worries etc. The aim of this group work is to encourage children and young people to recognise and talk about their own emotions, and to give them coping skills to help themselves and others. In addition to this, we have also offered staff training, lunch time drop ins, transition workshops, assemblies and parent work.

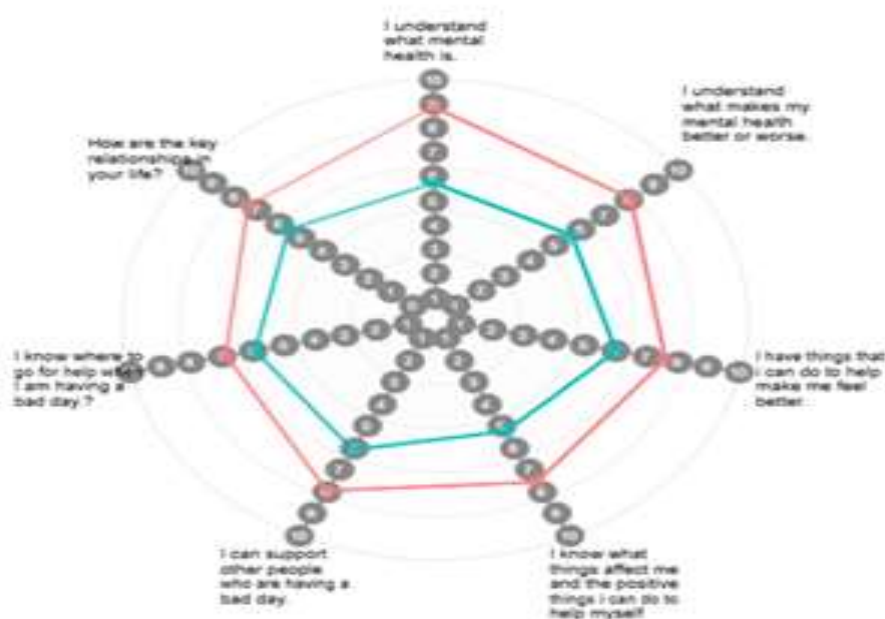
The three main goal based outcomes of Bingley Bubble groups were:

"I have coping strategies that I can use on a bad day." Average change: 4.2/10

"I know where to go for help if I am having a bad day." Average change: 4.0/10

95% understood more about mental health and how it affects them.

- 26 resilience courses happened with 223 children attending
- 7 transition workshops happened with 244 young people attending
- 8 assemblies happened with 1,158 young people attending
- 3 staff training sessions happened with 72 staff engaging



Average initial score

Average final score

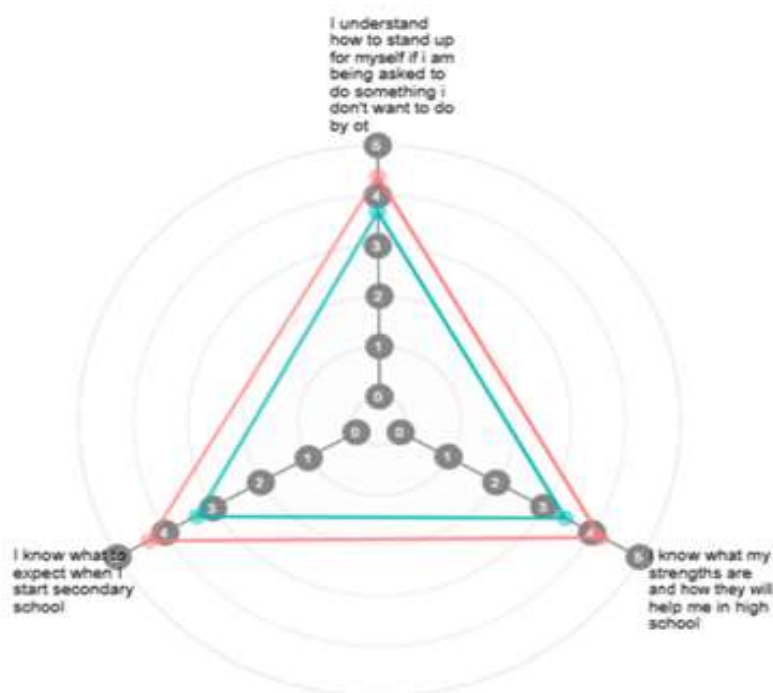
Schools were also offered a transition workshop for the year 6 children, which was delivered in a carousel style format where the children did different activities around preparing them for high school. This looked at recognising their own strengths, how to resist peer pressure and how to be assertive. We delivered 7 transition workshops in 7 different schools, with a total of 243 CYP attending. The chart on the next page shows the impact of the work we delivered in these sessions.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Bingley Bubble continued



"My temper has improved; I can control my feelings more and have learnt what helps me."

"This group has helped me to increase my confidence, and as a result I am not afraid to try new things, I believe in myself."

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 happened
- 115 boys and young men attended

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Bingley Bubble Case Study

Ellie was struggling with anger and sadness and struggled to talk about her feelings.

After becoming very upset in session 1, we arranged a 1:1 with her, where she shared that her parents had passed away when she was younger, and she was living with her grandma. Ellie became overwhelmed with emotions saying that she avoided talking about her parents as it was too painful for her. I acknowledged this and allowed her to feel the emotions.

Over the next few sessions, she engaged well. We created an anger thermometer, which helped her to identify what her early warning signs were. We also practiced breathing exercises, which she enjoyed and recognised it would help her.

Ellie started to look forward to the groups and reported that the groups had made it easier for her to talk about her feelings. Working with other children, sharing positives about each other, helped her self-esteem. At the end she reported she had better relationships in her life, was better able to cope with her emotions and was also able to help others.

Learning Disability Case Study

Toby was struggling with significant mental health challenges due to manipulation by a group of 'friends', who were controlling him, leading to significant anxiety and feelings of anger. He felt that he had no voice or control in his relationships, often feeling ignored or undervalued. He had recently moved back into his mother's house after spending time in care and was trying to rebuild a relationship with her. During this period, he felt isolated without strong support, which led him to fear that he would lose his friends if he didn't comply with the group's demands. During the sessions Toby was guided to understand what constitutes a good friendship, focusing on respect, mutual support, and healthy boundaries. He also learned some assertive communication techniques, including practicing how to say "no" without guilt, helping him gain confidence in prioritizing his own well-being. He was also encouraged to write down his feelings, particularly when he felt frustrated or anxious. This process allowed him to offload negative emotions in a healthy way and better understand his mental state. Toby also began to explore activities that supported his mental health, such as walking and fishing. These activities helped him reconnect with nature and regain a sense of control over his life and decisions.

Through a combination of assertiveness training, boundary setting, emotional expression, and self-care, he was able to regain control over his life and relationships. After the sessions he identified he was more resilient, less anxious and had healthier connections with others, ultimately improving his mental health and well-being.

Staff News

Each of the last two years have seen a key member of the leadership team leave us, creating a very different team, and a significant amount of change

The most notable change over the last year was the departure of Pauline Mullarkey. Pauline had been with us for over 10 years, leading the transformation of the counselling team from a service with just 3 part time counsellors, to a service with 22 counsellors. Supporting around 200 children and young people every week. Pauline is missed by all of us, but we wish her well in all that lies ahead for her. We cannot thank Pauline enough for her input over the years, and her legacy will remain with us for years to come.

Another significant loss to us was Stella Howarth, who retired at the end of the year, after over 9 years working in the relationship and wellbeing team.

Rachel Lee, our RSE teacher left in March, after 3 years working in partnership with HALE and JAMES on delivery of the RSE contract.

We also said goodbye to three other counsellors: Catherine Smith, Katie Milner (who has since returned) and Luna Wilde.

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.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

Staff News continued

Ellie Brown returned from maternity leave, and Rachel Bradbury left for the summer, and returned to a different role.

Additions to our team:

Gurchehn Singh joined us in August, replacing Pauline as Service Lead for the counselling team, bringing Sarah Pearson joined in April, moving from the role of school's coordinator, based at JAMES, to RSE teacher, and still working on the RSE contract.

Linda Kennedy joined us in September, taking over some of Stella's work, and also picking up some of the specialist work with young people with learning disabilities, which is expanding.

Tina Farbarova completed her intern programme and has started a degree at Bradford University. She continues to work with us for 10 hours per week to support our admin team and also help with our marketing.

Shabir joined our counselling team, offering some work in schools and online.

We benefitted from Gemma, who was a social work student, who completed a 70 day placement with the relationship and wellbeing team.

Changes to our board of Trustees

We had a small number of changes to our Board of trustees this year. Abigail Mitchell resigned due to work commitments, after 2 years serving on the Board. We were joined again by Nikita Evans who has had a previous spell as a trustee a number of years ago, and is now working in a local school

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 completed a leadership programme with Common Purpose.

Sue completed her training to become a counselling supervisor, adding capacity to that area of the team next year, and has started delivering some work with DSLs in Schools.

Fundraising

The funding climate continues to be challenging, and does not look to be changing soon. We still utilize the help of a Grants and Trusts Consultant, and have had some success in securing grants, and continue to look, our funds are now a healthy mix of traded income, grants and contracts, which leaves us feeling much more secure and less dependent on any one source.

Financial review

The net income for the year was £1,624, including net expenditure of £37,450 on unrestricted funds and net income of £39,074 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 2024

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £94,098.

The trustees aim to hold £105,000 in unrestricted reserves, in order to meet any unforeseen expenditure, unexpected reductions in income and cashflow requirements related to amounts being paid in arrears.

This is more than the free reserves available, so the trustees and staff are seeking additional funding and reviewing planned expenditure.

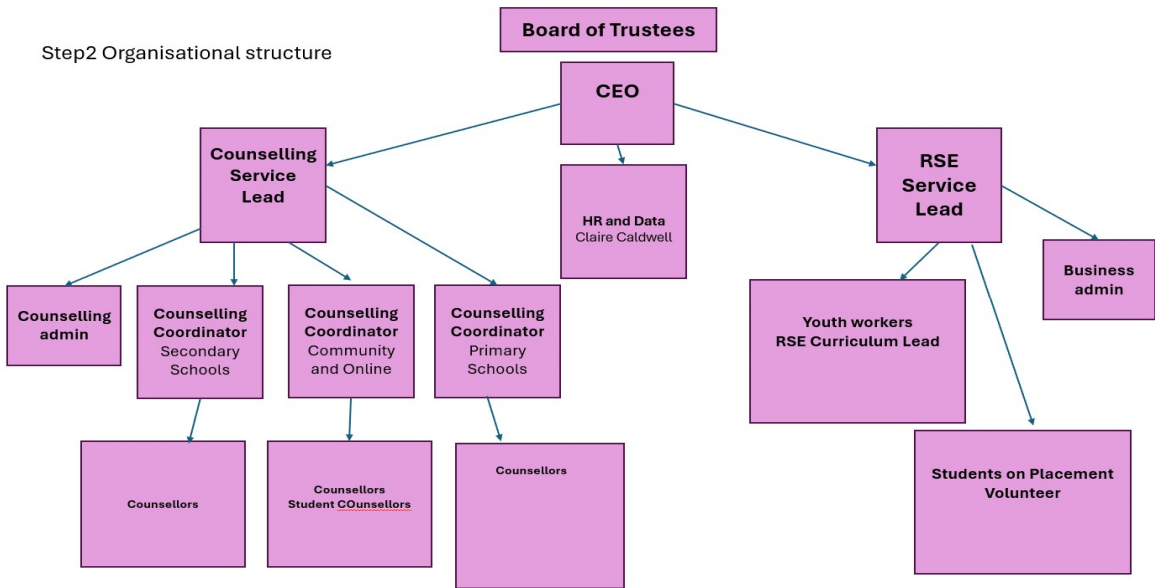
Structure, management and governance

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

The trustees would like to thank the staff team for another year full of great work that has had a positive impact on young peoples' lives. We are hugely proud of everything you have delivered and achieved.

It has been another year of uncertainty and huge change, and as in previous years we are very grateful to everyone in the team for their commitment to Step 2's mission and the young people of Bradford. We are excited about what we will achieve together in 2025.

Approved by the board of trustees on 13/5/2025

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 2024, which are set out on pages 16 to 27.

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

11/6/2025

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 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Donations and grants	(2)	5,459	193,290	198,749	56,376
Charitable activities	(3)	473,262	-	473,262	535,819
Other trading activities	(4)	2,671	-	2,671	1,790
Investments	(5)	954	-	954	666
Total income		482,346	193,290	675,636	594,651
Expenditure on:					
Raising funds	(6)	8,339	-	8,339	9,410
Charitable activities	(7)	512,539	153,134	665,673	639,680
Total expenditure		520,878	153,134	674,012	649,090
Net income / (expenditure)		(38,532)	40,156	1,624	(54,439)
Transfers between funds		1,082	(1,082)	-	-
Net movement in funds		(37,450)	39,074	1,624	(54,439)
Fund balances brought forward		132,984	49,646	182,630	237,069
Fund balances carried forward	(9)	95,534	88,720	184,254	182,630

All incoming resources and resources expended derive from continuing activities.

Step 2 Young People's Health

Balance sheet

as at 31 December 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(10)	1,436	-	1,436	1,874
Total fixed assets		<u>1,436</u>	<u>-</u>	<u>1,436</u>	<u>1,874</u>
Current assets					
Debtors and prepayments	(11)	75,294	-	75,294	101,776
Cash at bank and in hand	(12)	31,144	88,720	119,864	109,550
Total current assets		<u>106,438</u>	<u>88,720</u>	<u>195,158</u>	<u>211,326</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(13)	12,340	-	12,340	30,570
Total current liabilities		<u>12,340</u>	<u>-</u>	<u>12,340</u>	<u>30,570</u>
Net current assets / (liabilities)		<u>94,098</u>	<u>88,720</u>	<u>182,818</u>	<u>180,756</u>
Net assets		<u>95,534</u>	<u>88,720</u>	<u>184,254</u>	<u>182,630</u>
Funds					
Unrestricted funds		95,534	-	95,534	132,984
Restricted funds		-	88,720	88,720	49,646
Total funds		<u>95,534</u>	<u>88,720</u>	<u>184,254</u>	<u>182,630</u>

The financial statements were approved by the board of trustees on 13/5/2025

Pippa Jones (Trustee)

Step 2 Young People's Health

Statement of cash flows

for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>10,442</u>	<u>2,533</u>
Cash flows from investing activities:		
Dividends and interest	954	666
Purchase of tangible fixed assets (excluding donated assets)	<u>(1,082)</u>	<u>(2,144)</u>
Net cash provided by (used in) investing activities	<u>(128)</u>	<u>(1,478)</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	10,314	1,055
Cash and cash equivalents at the beginning of the reporting period	<u>109,550</u>	<u>108,495</u>
Cash and cash equivalents at the end of the reporting period	<u>119,864</u>	<u>109,550</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	1,624	(54,439)
Adjustments for:		
Depreciation charges	1,520	1,461
(Dividends and interest from investments)	(954)	(666)
(Increase) / decrease in debtors	26,482	45,990
Increase / (decrease) in creditors	<u>(18,230)</u>	<u>10,187</u>
Net cash provided by (used in) operating activities	<u>10,442</u>	<u>2,533</u>

Analysis of cash and cash equivalents	2024	2023
	£	£
Cash at bank	119,711	109,503
Cash in hand	<u>153</u>	<u>47</u>
Total cash and cash equivalents	<u>119,864</u>	<u>109,550</u>

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2024

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.

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.

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies continued

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 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants:				
All Star Ents	-	11,460	11,460	-
Awards For All	-	19,809	19,809	-
BD4+ Community Partnership	-	9,032	9,032	-
Bingley Bubble Community Partnership	-	18,507	18,507	-
Emerge	-	3,656	3,656	-
Groundwork UK	-	500	500	375
London North Eastern Railway Limited (LNER)	-	18,412	18,412	-
Lord Barnaby Trust	3,000	-	3,000	-
NHS West Yorkshire Integrated Care Board	-	9,493	9,493	19,606
St James's Place Charitable Foundation	-	9,926	9,926	-
The Bartlett Foundation	-	10,000	10,000	1,000
The Brelms Trust	-	4,975	4,975	4,784
The Charles & Elsie Sykes Trust	-	3,000	3,000	3,000
The Pilgrim Trust	-	30,391	30,391	-
The Shears Foundation	-	5,500	5,500	-
The Talent Fund (TLF)	-	20,000	20,000	-
Together 4 Health Community Partnership	-	2,500	2,500	-
West Yorkshire Combined Authority (WYCA)	-	16,129	16,129	-
Bentley Motors	-	-	-	500
Bradford Metropolitan District Council (BMDC)	-	-	-	250
Bradford VCS Alliance	-	-	-	6,000
Leeds Community Foundation (LCF)	-	-	-	10,000
Sovereign Health Care	-	-	-	4,500
The Onside Foundation	-	-	-	2,000
Yorkshire Building Society Char. Foundation	-	-	-	400
Donations	2,459	-	2,459	3,961
	<u>5,459</u>	<u>193,290</u>	<u>198,749</u>	<u>56,376</u>

3 Charitable Activities	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracted counselling services:				
School counselling and training	208,935	-	208,935	185,678
BMDC Relationships, Sex and Health	162,326	-	162,326	156,964
BMDC Learning disabilities	6,150	-	6,150	14,447
BMDC Vaping	9,167	-	9,167	-
Enhanced access service	78,669	-	78,669	67,942
NHS commissioned services	-	-	-	67,600
Family action	-	-	-	18,840
Other	8,015	-	8,015	24,348
	<u>473,262</u>	<u>-</u>	<u>473,262</u>	<u>535,819</u>

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2024

4 Other Trading Activities	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Student placements	1,060	-	1,060	1,400
Other	1,611	-	1,611	390
	<u>2,671</u>	<u>-</u>	<u>2,671</u>	<u>1,790</u>

5 Investments	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Bank Interest	954	-	954	666
	<u>954</u>	<u>-</u>	<u>954</u>	<u>666</u>

6 Raising Funds	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Advertising and publicity	1,215	-	1,215	545
Other professional fees	7,124	-	7,124	8,865
	<u>8,339</u>	<u>-</u>	<u>8,339</u>	<u>9,410</u>

7 Charitable activities expenditure	Activities undertaken directly £	Support costs £	2024 Total cost £	2023 Total cost £
Counselling and education activities	522,805	142,868	665,673	639,680
	<u>522,805</u>	<u>142,868</u>	<u>665,673</u>	<u>639,680</u>

8a Support costs	2024 Total cost £	2023 Total cost £
Support cost type		
Management and admin salaries	127,139	106,396
Financial management support	4,619	4,667
Human resources	2,630	5,494
Payroll and pension charges	3,857	3,470
Website, computers and connection	1,884	1,080
Independent examination	2,364	2,160
AGM and meeting costs	210	416
Bank charges	165	161
	<u>142,868</u>	<u>123,844</u>

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2024

8b Charitable activities detail	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	cost	cost
	£	£	£	£
Salaries, NIC and pensions	400,258	126,637	526,895	466,367
Payroll and pension charges	3,727	130	3,857	3,470
Staff travel and subsistence	4,085	262	4,347	4,571
Staff training and supervision	5,421	1,954	7,375	8,143
AGM and meeting costs	210	-	210	416
Rent and rates	5,189	9,432	14,621	15,916
Premises costs	367	-	367	649
Website, computers and connection	1,884	-	1,884	1,080
Subscriptions	805	-	805	710
Printing, postage and stationery	1,849	-	1,849	1,962
Phone and internet	3,205	607	3,812	4,149
Resources and programme expenses	917	524	1,441	3,252
Delivery partners	74,718	13,028	87,746	90,586
Sessional workers	2,100	560	2,660	29,892
Insurance	2,593	-	2,593	2,726
Independent examination	2,364	-	2,364	2,160
Other professional fees	607	-	607	1,414
Bank charges	165	-	165	161
Other expenses	555	-	555	595
Depreciation	1,520	-	1,520	1,461
	<u>512,539</u>	<u>153,134</u>	<u>665,673</u>	<u>639,680</u>

8c Staff costs and numbers	2024	2023
	£	£
Gross salaries	476,234	420,693
Social security costs	34,246	30,428
Employment allowance	(5,000)	(5,000)
Pensions	21,415	20,246
	<u>526,895</u>	<u>466,367</u>

The average number of employees during the year was 28.5, being an average of 13.8 full time equivalent (2023: 26.6 WTE, 14.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	21,415	20,246

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2024

9 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Awards For All	-	19,809	9,299	(541)	9,969
LCF - Bartlett Group Fund	7,528	10,000	10,418	-	7,110
BD4+ Community Partnership	-	6,750	4,074	-	2,676
The Charles & Elsie Sykes Trust	3,000	3,000	3,000	-	3,000
Garfield Weston Foundation	6,064	-	6,064	-	-
The Pilgrims Trust	-	30,391	29,420	-	971
The Shears Foundation	-	5,500	2,200	-	3,300
St James's Place	-	9,926	9,926	-	-
Groundworks Tesco	-	500	500	-	-
Together 4 Health CP	-	2,500	2,500	-	-
VCS Alliance	1,000	-	1,000	-	-
BD4+ Community Partnership	-	2,282	1,992	-	290
Bingley Bubble CP	19,606	28,000	25,329	-	22,277
The Brelms Trust	2,948	4,975	5,309	-	2,614
Emerge	-	3,656	3,656	-	-
VCS Alliance HPOC	5,000	-	5,000	-	-
LNER	-	18,412	6,156	(541)	11,715
TLF - The George Michael Fund	-	20,000	-	-	20,000
Sovereign Health care	4,500	-	4,500	-	-
All Star Ents	-	11,460	11,460	-	-
WYCA	-	16,129	11,331	-	4,798
	<u>49,646</u>	<u>193,290</u>	<u>153,134</u>	<u>(1,082)</u>	<u>88,720</u>

Fund name	Purpose of restriction
Awards For All	Towards the costs of a NeuroDiverse Counselling Service. The transfer is for computer equipment that has been capitalised.
LCF - Bartlett Group Fund	To develop a therapeutic programme to support both parents and children.
BD4+ Community Partnership	To support counselling sessions at Bradford Forster Academy.
The Charles & Elsie Sykes Trust	To support a counselling programme for children.
Garfield Weston Foundation	To support delivery of counselling and group work for young people as part of the Insight (Emotional Resilience) course.
The Pilgrims Trust	To support young women with counselling and mentoring support.
The Shears Foundation	To support counselling for children and young people in Bierley.
St James's Place	Towards the costs of play therapist working with children aged 5 -11.
Groundworks Tesco	Towards the costs of play therapy.
Together 4 Health CP	To support counselling services in Mayfield.
VCS Alliance	To support emotional wellbeing in schools in BD5.
BD4+ Community Partnership	To deliver mental health services with boys & young men in BD4 communities.
Bingley Bubble CP	To deliver an emotional wellbeing service to Bingley primary schools.
The Brelms Trust	To deliver a Respect course for boys aged 11 to 15.
Emerge	To deliver boys and young men work in the BD4 communities.
VCS Alliance HPOC	To support a health programme for adults with a learning disability as part of the Harnessing the Powers of Community programme.
LNER	To support resilience work in schools. The transfer is for computer equipment that has been capitalised.
TLF - The George Michael Fund	To deliver Impact courses for boys and young men promoting positive masculinity.
Sovereign Health care	Towards costs of community counselling service.
All Star Ents	To support a programme on internet Safety in Appleton Academy.
WYCA	To support the safety of young women with learning disabilities.

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2024

10 Tangible assets

	Equipment	Computer equipment	Total
<u>Cost</u>	£	£	£
At 1 January 2024	4,208	8,480	12,688
Additions	-	1,082	1,082
At 31 December 2024	-	9,562	9,562
<u>Depreciation</u>			
At 1 January 2024	4,208	6,606	10,814
Charge for year	-	1,520	1,520
At 31 December 2024	-	8,126	8,126
<u>Net book value</u>			
At 31 December 2024	-	1,436	1,436
At 31 December 2023	-	1,874	1,874

11 Debtors and prepayments

	2024	2023
	£	£
Debtors	71,274	57,579
Prepayments	536	504
Other debtors	3,484	43,693
	<u>75,294</u>	<u>101,776</u>

12 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	119,711	109,503
Cash in hand	153	47
	<u>119,864</u>	<u>109,550</u>

13 Creditors and accruals

	2024	2023
	£	£
Creditors	9,976	27,510
Accruals	2,364	3,060
	<u>12,340</u>	<u>30,570</u>

14 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 £109,477 (previous year: £44,726).

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2024

15 Operating leases

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

	2024	2023
	£	£
Within one year	15,600	15,600
	<u>15,600</u>	<u>15,600</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 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	5,459	4,211	193,290	52,165	198,749	56,376
Sales and fees	473,262	535,819	-	-	473,262	535,819
Other income	2,671	1,790	-	-	2,671	1,790
Bank interest	954	666	-	-	954	666
Total income	482,346	542,486	193,290	52,165	675,636	594,651
Expenditure						
Raising funds	8,339	9,410	-	-	8,339	9,410
Charitable activities	512,539	557,901	153,134	81,779	665,673	639,680
Total expenditure	520,878	567,311	153,134	81,779	674,012	649,090
Net income / (expenditure)	(38,532)	(24,825)	40,156	(29,614)	1,624	(54,439)
Transfers between funds	1,082	740	(1,082)	(740)	-	-
Net movement in funds	(37,450)	(24,085)	39,074	(30,354)	1,624	(54,439)
Fund balances brought forward	132,984	157,069	49,646	80,000	182,630	237,069
Fund balances carried forward	95,534	132,984	88,720	49,646	184,254	182,630