

Step 2 Young People's Health

Charity number 1161921

Annual Report and Financial Statements for the year ended 31 December 2025



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Step 2 Young People's Health

Annual Report and Financial Statements for the year ended 31 December 2025

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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 2025

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		
Jayne Copley		
Nikita Evans		Resigned 3 October 2025
Anne Mason		Appointed 21 October 2025
Andrew Timms		Appointed 21 October 2025

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

Safeguarding training is provided to all trustees annually and further training is offered as appropriate,

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

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 2025

Objectives and activities

Achievements and performance

Last year our interventions reached 18,270 young people engaged with our services.

- 741 of those received counselling
- 12,389 had a PSHE sessions (some had several...)
- 4,576 attended an assembly
- 438 took part in a small group
- 48 attended an education session in a youth club
- 76 took part in an individual support programme with one of our RWB team
- 531 staff took part in training
- 168 parents engaged with support or education

Counselling

Our counselling service has remained strong and responsive over the past year, continuing to provide accessible counselling for children and young people aged 5–25 this year, despite continued financial challenges. We were also able to introduce new initiatives, including free counselling delivered by trainee counsellors and using interpreters during sessions.

- Counselling for children aged 5–11 delivered across 13 primary schools.
- Counselling for young people aged 11–18 delivered across 8 secondary schools.
- Neuropositive counselling for young people aged 11–18 who have, or are awaiting, assessment for neurodiversity, funded by Awards for All and the Shears Foundation.
- A community-based counselling service for young people aged 5–25, funded by the Pilgrims Trust, the Shears Foundation and the Talent Fund.
- Remote counselling provision for young people up to age 25 through the GP Enhanced Access Service.
- Providing a counselling provision to 16 – 25 year olds with trainee counsellors, who are being supported through their counselling training.
- Provided one-to-one counselling for parents and successfully piloted a new parent and child joint counselling service on two occasions, funded by the Bartlett Foundation.

Alongside our work with children and young people, we have also extended support to those around them:

- Delivered counselling support for staff and provided supervision for safeguarding leads across 10 organisations, supporting a total of 29 staff members.
- We also offered counselling with interpreter support where needed, ensuring that young people from diverse language backgrounds could receive tailored support.

Referrals have continued to be received from a wide range of sources, including school nursing teams, social workers, children's services, GP surgeries, Early Help, schools, families and young people who have self-referred.

We are continuing to endeavour to source new grants, with some success. We have been successful 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.

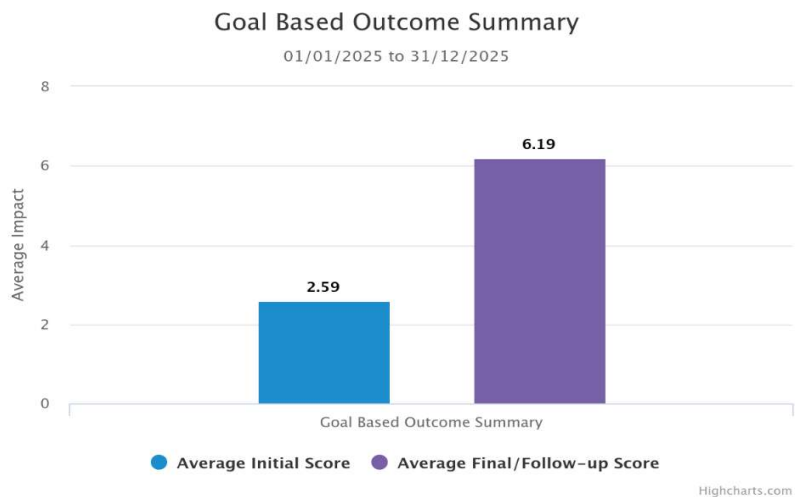
- 712 Referrals received
- 741 CYP (Children and Young People) attended counselling
- 6,927 counselling sessions were offered

Step 2 Young People's Health

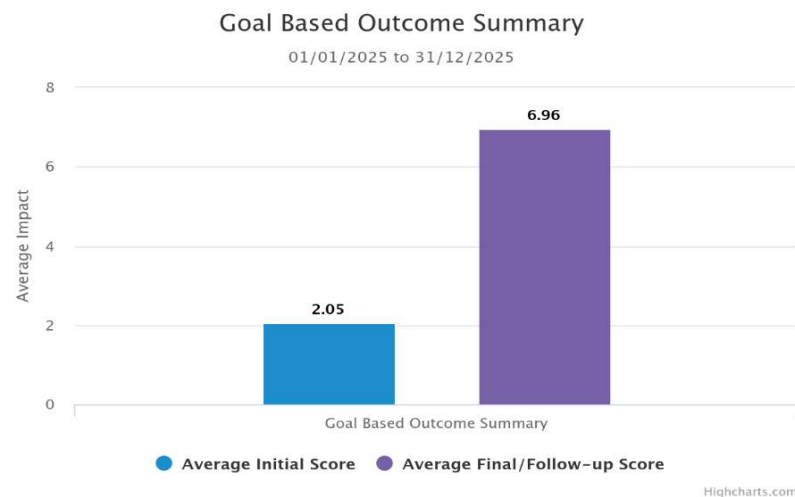
Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

Goal Based Outcomes for the Counselling Service



Goal Based Outcomes 5-11 year olds



Goal Based Outcomes 11-18 year olds



The Reliable Change Index (RCI) indicates that change greater than 2.92 points represents reliable change on Goal Based Outcomes.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

RSE (Relationships and Sex Education) Programme

Our organisation successfully delivered the Bradford Council Public Health contract for specialist and targeted RSE from 2020 until July 2025, in partnership with HALE and JAMES. Following the contract's conclusion, it was re-tendered as one contract and successfully awarded to Step 2 in partnership with JAMES and Brathay Trust. The contract expanded in scope, requiring increased delivery capacity and a larger multidisciplinary team to meet the enhanced service specification.

As part of the newly formed partnership structure:

- Mollie transferred from HALE to Brathay Trust, continuing in the same role to ensure continuity of delivery.
- Additional team members from Brathay were welcomed into the contract.
- The specialist and targeted services were merged into one service, with a greater focus on those with additional needs.
- The focus of the new contract has shifted with an increased focus on working to prevent domestic abuse, and violence against women and girls.

In 2025:

- 8,635 young people received an intervention
- 252 professionals attended a training session
- 104 parents engaged with the service.

Gambling Harms sessions

During the last year we worked hard to link the harms that young people are experiencing from gaming and help young people 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.

- 40 young people attended a gaming/gambling session in a youth club.
- 114 young people attended a gaming/gambling session in an alternative provision.
- 568 young people attended a lesson in a school
- 32 Carers trained

Vaping Programme

This year we delivered further vaping education in schools and youth clubs. The sessions encourage young people to consider why people vape, what the potential harms are, and look at some strategies to resist peer pressure, as well as the legal aspects. We had more media coverage following the ban on disposable vapes.

- 1,244 students in secondary
- 1,291 students in primary
- 329 students in alternative education settings
- 8 young people in youth clubs
- 196 staff members and parents/carers trained

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

Pilgrim Programme

Funded by the Pilgrim Trust, this programme 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.

Drop in group:

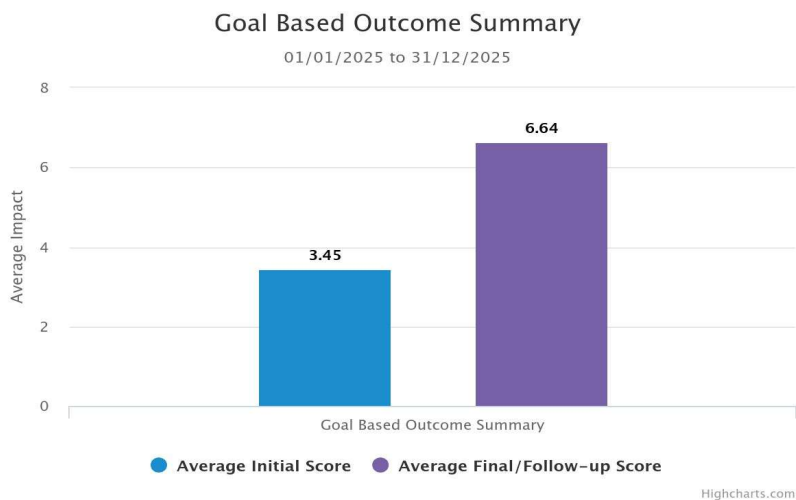
- 49 drop-in sessions happened
- 18 different young women attending regularly (50% increase from the previous year)

Mentoring sessions:

- 48 sessions were offered
- 10 young women engaged

Counselling sessions:

- 120 sessions happened
- 18 young people engaged



In addition we have partnered Emerge in work with boys and young men, helping to promote young men talking about their mental health, and understand better the pressures they face growing up as young men in today's society.

Learning Disabilities Work - supporting adults with learning disabilities to have positive relationships

20 young adults with learning disabilities were supported with funding from Bradford Council.

5 young adults with learning disabilities were privately funded.

- 122 sessions happened
- 25 individuals took part

"I found learning about the different contraception methods useful. I have been on the implant before, but had it taken out. After learning about the various contraception methods, I am going to look at getting the coil fitted."

"I struggled to calm down and manage my anger, and during my 1:1 session the worker made it easy for me to ask questions and I felt that I could be more open with him as a result. I have now learned some practical ways to manage my intense emotions, so that they do not get worse."

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

Bingley Bubble

This programme started January 2024 and is now funded until March 2027.

The programme has offered emotional resilience support to the year 5 and year 6 children within Bingley primary schools. The children receive a range of interventions, including a 6-week programme which covers various topics such as confidence, anger, managing worries etc. This encourages children and young people to recognise and talk about their emotions, and gives 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.

- 25 resilience courses happened with 217 children attending
- 7 transition workshops happened with 208 young people attending
- 8 assemblies happened with 736 young people attending
- 3 staff training sessions happened with 72 staff engaging

Safety of Women and Girls Work

We have had 3 pots of funding to deliver this work, following the end of our Brelms Trust grant.

We had a small grant from the Sir George Martin Trust, followed by funding from Bradford Council and later on in the year we started a programme funded by the Violence Reduction Partnership (working in partnership with our good friends James and Brathay Trust.

We have therefore been able to offer work to young people in small single sex groups.

The course consists of 6 sessions covering:

- Challenging myths about gender stereotyping and the harms that causes
- Healthy/unhealthy relationships
- Consent
- Impacts of social media
- Sexual bullying and harassment,
- Role models and aspirations

We were also able to offer whole school delivery, offering these sessions within primary schools.

- 2,400 young people attended a school assembly
- 109 young people attended a small group
- 23 staff received training

LNER

LNER funded Step 2 to offer wellbeing support to two local secondary schools – Co-op Academy Grange and Titus Salt. A Step 2 worker was placed in each school once a week to offer 1:1 and group work to pupils. The sessions in Titus Salt were 1:1 classroom based, and the Co-op Academy Grange sessions were group work which was based out on the school grounds. We also provided assemblies and staff training where required.

- 89 young people received targeted support in a small group or one to one setting.
- 20 members of the support staff in Titus Salt school received a comprehensive training workshop to support them to better respond to young people's mental health needs.
- Mental health assemblies were delivered to 1,440 young people.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

Community Safety Champions

In late 2025 we won a small grant from the West Yorkshire Safer Communities Fund to train 8 volunteers to help support with delivering sessions to young people around community safety in schools. We will also be holding information stalls at public events with signposting/awareness information.

So far:

- 13 young people attended a group in school
- 4 volunteers were recruited.

Further work will happen next year.

Trailblazer programme

This is a brand new programme which we hope will continue. Funding from the DWP, we are able to support young people whose mental health is affecting their ability to work. We are offering a combination of mentoring, counselling and volunteering and are looking at the best model for this work. At the end of the year 5 people had started, with a view to recruiting 20 to work with between December and March.

LNER Case Study

A young boy named B was referred because he had low self-esteem and was being bullied by his peers. B was feeling fed up with being called names and couldn't help but show his anger towards other people. We looked at the health triangle which looked at physical, mental and social wellbeing, and B recognised that he needed to feel more confident with saying no to people and being comfortable with constructive criticism.

We explored confidence and self-esteem and identified that B was rather confident in himself, but that when other people called him names it made him angry. We explored why other people's opinions mattered to him, and how although he couldn't control other people's behaviour, and what they said he could control his reactions. B realised that his reactions could be encouraging people to call him names, as he realised, they wanted to get a reaction from him.

We spoke about power imbalance and how this works in a bullying scenario. B realised that he wasn't fearful of the bullies, and he knew that what they were saying wasn't true. As a result, he stopped listening to what they were saying as he knew that it wasn't true, and he knew he couldn't control how they decided to behave. Since he stopped reacting to them, they stopped calling him names and left him alone. B was a lot happier and confident and became better at standing up for himself and practising implementing stricter boundaries with his peers.

Staff News

Stella retired in January, after giving nearly 10 years of quality service to the young people at Step 2. She has given many more years of service to young people in Bradford in previous roles, and they continue to benefit as she continues her part time role with Bradford Youth Service. Thanks for all you do Stella.

Norma, who started with us as a school's counsellor almost 10 years ago, and has more recently been our clinical supervisor, has also retired.

Meela joined us in January and has worked for us in one of our secondary schools and is a great addition to the team.

Tina, who had been doing admin with us for 2 years left us in August.

We had a number of temporary counsellors who came and left during the year. Some have remained in our bank of counsellors, which allows us to call on people when we have short term work. These include Katie Milner, Caroline Mattisons, Rachel Bradbury and Carli Lewis, and we are very grateful for all of their contributions.

Matt left us after several years working on our EA service. Sana joined and left during the year, working for 11 months as a schools counsellor.

Step 2 Young People's Health

Trustees' report (continued) for the year ended 31 December 2025

Financial review

The net expenditure for the year was £33,644, including net expenditure of £8,404 on unrestricted funds and net expenditure of £25,240 on restricted funds.

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 included the use of a trusts and grants specialist to support applications, further development of our strategy for attracting business from schools and working with partners to attract core funding from our local commissioners.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £86,768.

The trustees aim to hold between £85,500 and £104,500 in unrestricted reserves, in order to meet any unforeseen expenditure, unexpected reductions in income and cashflow requirements related to amounts being paid in arrears.

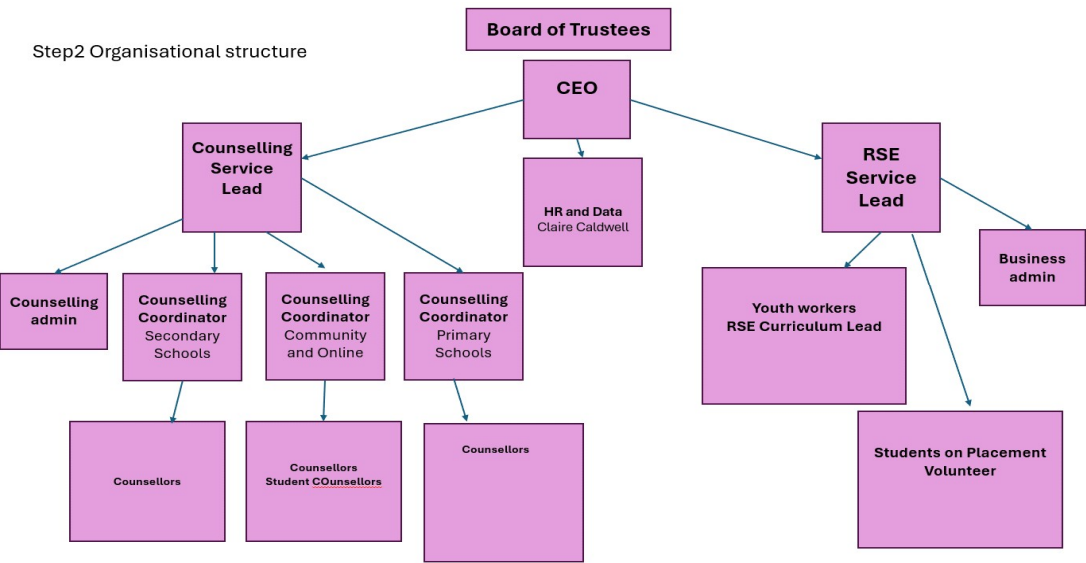
Structure, management and governance

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 2025

Changes to our Board of Trustees

Nikita resigned due to other commitments – we were sorry to see her go. We are very grateful for all she brought, with insights as a former service user, and also as a professional working locally with young people.

Andrew Timms and Anne Mason were recruited; both bringing lots of experience and will be great assets to the Board.

Next year we will be saying goodbye to Pippa, our Chair of Trustees, who has been with the charity for 23 years. Her contribution has been incredible, far more than can be expected from a Chair of trustees, her financial skills have ensured we are always aware of our financial position, and able to act accordingly. We will be forever grateful for her contribution. Thanks Pippa 😊

Note from the Chair of Trustees

It seems every year I mention the uncertainty of the financial position and thank the staff for trusting in Liz and the trustees to make the right decisions for Step 2. This year has felt particularly precarious, but the organisation's financial position at the end of the year was the strongest it has been for many years and the budget for 2026 is healthy.

This is due to the Relationships and Well-being team winning some big contracts and the Counselling team continuing to deliver to a high standard and retaining contracts. As a Board of trustees we are all extremely proud of what the team has achieved and are confident the future of Step 2 is secure for the next few years, which is good news for the delivery of vital services to the young people of Bradford district.

On a personal note, this is my last contribution to the annual report, as I am stepping down from my positions of Chair and trustee of Step 2 at the Annual General Meeting. I have been a trustee of Step 2 for 23 years and seen the organisation grow from a handful of staff passionate about delivering services to improve the health of young people in Bradford to the incredible team and range of services the charity offers now. It has been a privilege to be part of the organisation for such a long time and a huge honour to be Chair for the past few years. I shall miss it enormously, but feel this is the right time for me to hand over the reins to another trustee. I shall look forward to receiving the next annual report and reading about all the amazing things the team have delivered in 2026.

Approved by the board of trustees on 14/5/2026

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 2025, which are set out on pages 13 to 24.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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

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

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

Rhys North ACA

18/5/2026

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 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Donations and grants	(2)	1,201	130,089	131,290	198,749
Charitable activities	(3)	524,610	-	524,610	473,262
Other trading activities	(4)	5,988	-	5,988	2,671
Investments	(5)	1,035	-	1,035	954
Total income		<u>532,834</u>	<u>130,089</u>	<u>662,923</u>	<u>675,636</u>
Expenditure on:					
Raising funds	(6)	10,350	-	10,350	8,339
Charitable activities	(7)	530,888	155,329	686,217	665,673
Total expenditure		<u>541,238</u>	<u>155,329</u>	<u>696,567</u>	<u>674,012</u>
Net income / (expenditure)		<u>(8,404)</u>	<u>(25,240)</u>	<u>(33,644)</u>	<u>1,624</u>
Fund balances brought forward		<u>95,534</u>	<u>88,720</u>	<u>184,254</u>	<u>182,630</u>
Fund balances carried forward	(9)	<u>87,130</u>	<u>63,480</u>	<u>150,610</u>	<u>184,254</u>

All incoming resources and resources expended derive from continuing activities.

Step 2 Young People's Health
Balance sheet
as at 31 December 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(10)	362	-	362	1,436
Total fixed assets		<u>362</u>	<u>-</u>	<u>362</u>	<u>1,436</u>
Current assets					
Debtors and prepayments	(11)	59,935	22,857	82,792	75,294
Cash at bank and in hand	(12)	75,840	56,660	132,500	119,864
Total current assets		<u>135,775</u>	<u>79,517</u>	<u>215,292</u>	<u>195,158</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(13)	49,007	16,037	65,044	12,340
Total current liabilities		<u>49,007</u>	<u>16,037</u>	<u>65,044</u>	<u>12,340</u>
Net current assets / (liabilities)		<u>86,768</u>	<u>63,480</u>	<u>150,248</u>	<u>182,818</u>
Total assets less current liabilities		<u>87,130</u>	<u>63,480</u>	<u>150,610</u>	<u>184,254</u>
Net assets		<u>87,130</u>	<u>63,480</u>	<u>150,610</u>	<u>184,254</u>
Funds					
Unrestricted funds		87,130	-	87,130	95,534
Restricted funds		-	63,480	63,480	88,720
Total funds		<u>87,130</u>	<u>63,480</u>	<u>150,610</u>	<u>184,254</u>

The financial statements were approved by the board of trustees on 14/5/2026

Pippa Jones (Trustee)

Step 2 Young People's Health
Statement of cash flows
for the year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>11,601</u>	<u>10,442</u>
Cash flows from investing activities:		
Dividends and interest	1,035	954
Purchase of tangible fixed assets (excluding donated assets)	-	(1,082)
Net cash provided by (used in) investing activities	<u>1,035</u>	<u>(128)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	12,636	10,314
Cash and cash equivalents at the beginning of the reporting period	<u>119,864</u>	<u>109,550</u>
Cash and cash equivalents at the end of the reporting period	<u>132,500</u>	<u>119,864</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2025 £	2024 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(33,644)	1,624
Adjustments for:		
Depreciation charges	1,074	1,520
(Dividends and interest from investments)	(1,035)	(954)
(Increase) / decrease in debtors	(7,498)	26,482
Increase / (decrease) in creditors	<u>52,704</u>	<u>(18,230)</u>
Net cash provided by (used in) operating activities	<u>11,601</u>	<u>10,442</u>

Analysis of cash and cash equivalents	2025 £	2024 £
Cash at bank	132,492	119,711
Cash in hand	8	153
Total cash and cash equivalents	<u>132,500</u>	<u>119,864</u>

Step 2 Young People's Health

Notes to the accounts

for the year ended 31 December 2025

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 2025

1 Accounting policies

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 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Actionfunder Ltd	-	1,771	1,771	-
Bingley Bubble Community Partnership	-	7,500	7,500	18,507
Bradford Metropolitan District Council (BMDC)	-	3,800	3,800	-
Gledwood Charitable Trust	-	1,000	1,000	-
Ken Morrison	-	5,000	5,000	-
NHS West Yorkshire Integrated Care Board	-	13,000	13,000	9,493
Sir George Martin Trust	-	3,000	3,000	-
The Charles & Elsie Sykes Trust	-	2,000	2,000	3,000
The Pilgrim Trust	-	30,492	30,492	30,391
The Shears Foundation	-	5,936	5,936	5,500
The Talent Fund (TTF)	-	20,000	20,000	20,000
Trailblazer	-	7,500	7,500	-
West Yorkshire Combined Authority (WYCA)	-	29,090	29,090	16,129
All Star Ents	-	-	-	11,460
Awards For All	-	-	-	19,809
BD4+ Community Partnership	-	-	-	9,032
Emerge	-	-	-	3,656
Groundwork UK	-	-	-	500
London North Eastern Railway Limited (LNER)	-	-	-	18,412
Lord Barnaby Trust	-	-	-	3,000
St James's Place Charitable Foundation	-	-	-	9,926
The Bartlett Foundation	-	-	-	10,000
The Brelms Trust	-	-	-	4,975
Together 4 Health Community Partnership	-	-	-	2,500
Other donations	1,201	-	1,201	2,459
	<u>1,201</u>	<u>130,089</u>	<u>131,290</u>	<u>198,749</u>

3 Charitable Activities	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contracted counselling services:				
School counselling and training	229,738	-	229,738	208,935
BMDC Relationships, sex and health	196,877	-	196,877	162,326
BMDC Learning disabilities	12,300	-	12,300	6,150
BMDC Vaping	7,800	-	7,800	9,167
Enhanced access service	70,996	-	70,996	78,669
BMDC Gambling	4,286	-	4,286	-
Other	2,613	-	2,613	8,015
	<u>524,610</u>	<u>-</u>	<u>524,610</u>	<u>473,262</u>

Step 2 Young People's Health
Notes to the accounts continued
for the year ended 31 December 2025

4 Other Trading Activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Student placements	560	-	560	1,060
Staff recharges	5,058	-	5,058	-
Other	370	-	370	1,611
	<u>5,988</u>	<u>-</u>	<u>5,988</u>	<u>2,671</u>

5 Investments

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bank Interest	1,035	-	1,035	954
	<u>1,035</u>	<u>-</u>	<u>1,035</u>	<u>954</u>

6 Raising Funds

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Advertising and publicity	450	-	450	1,215
Other professional fees	9,900	-	9,900	7,124
	<u>10,350</u>	<u>-</u>	<u>10,350</u>	<u>8,339</u>

7 Charitable activities expenditure

	Activities	Support	2025	2024
	undertaken	costs	Total	Total
	directly		funds	funds
	£	£	£	£
Counselling and education activities	528,486	157,731	686,217	665,673
	<u>528,486</u>	<u>157,731</u>	<u>686,217</u>	<u>665,673</u>

8a Support costs

Support cost type	2025	2024
	Total	Total
	cost	cost
	£	£
Management and admin salaries	136,711	127,139
Financial management support	3,896	4,619
Human resources	7,944	2,630
Payroll and pension charges	4,192	3,857
Website, computers and connection	1,980	1,884
Independent examination	2,640	2,364
AGM and meeting costs	191	210
Bank charges	177	165
	<u>157,731</u>	<u>142,868</u>

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2025

8b Charitable activities detail	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Salaries, NIC and pensions	395,902	118,725	514,627	526,895
Payroll and pension charges	4,192	-	4,192	3,857
Staff travel and subsistence	2,948	957	3,905	4,347
Staff training and supervision	3,973	2,022	5,995	7,375
AGM and meeting costs	191	-	191	210
Rent and rates	6,346	8,975	15,321	14,621
Premises costs	335	-	335	367
Website, computers and connection	1,980	-	1,980	1,884
Subscriptions	1,225	-	1,225	805
Printing, postage and stationery	1,383	10	1,393	1,849
Phone and internet	3,568	-	3,568	3,812
Resources and programme expenses	1,743	2,112	3,855	1,441
Delivery partners	91,489	22,528	114,017	87,746
Sessional workers	6,592	-	6,592	2,660
Insurance	3,244	-	3,244	2,593
Independent examination	2,640	-	2,640	2,364
Other professional fees	1,532	-	1,532	607
Bank charges	177	-	177	165
Other expenses	354	-	354	555
Depreciation	1,074	-	1,074	1,520
	<u>530,888</u>	<u>155,329</u>	<u>686,217</u>	<u>665,673</u>

8c Staff costs and numbers	2025	2024
	£	£
Gross salaries	459,841	476,234
Social security costs	44,780	34,246
Employment allowance	(10,500)	(5,000)
Pensions	<u>20,506</u>	<u>21,415</u>
	<u>514,627</u>	<u>526,895</u>

The average number of employees during the year was 30.4, being an average of 13.8 full time equivalent (2024: 28.9, 14.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	20,506	21,415

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2025

9 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Awards For All	9,969	-	9,969	-	-
BD4+ Community Partnership	2,676	-	2,676	-	-
LCF - Bartlett Group Fund	7,110	-	7,110	-	-
The Charles & Elsie Sykes Trust	3,000	2,000	3,005	-	1,995
TTF - The George Michael Fund	20,000	20,000	19,079	-	20,921
Gledwood Charitable Trust	-	1,000	1,000	-	-
Ken Morrison Foundation	-	5,000	-	-	5,000
The Pilgrim Trust	-	7,488	7,488	-	-
The Shears Foundation Bierley	3,300	-	3,300	-	-
Trailblazer	-	6,012	2,702	-	3,310
Bingley Bubble CP	22,277	20,500	25,486	-	17,291
The Brelms Trust	2,614	-	2,614	-	-
Actionfunder - Greggs	-	1,771	1,771	-	-
LNER	11,715	-	11,715	-	-
The Pilgrim Trust RWB	971	23,004	23,975	-	-
Sir George Martin Trust	-	3,000	2,436	-	564
Trailblazer RWB	-	1,488	260	-	1,228
WYCA VRP	-	22,857	20,031	-	2,826
WYCA LD	4,798	-	4,798	-	-
BMDC Community Chest	-	250	-	-	250
BD4+ Community Partnership	290	-	290	-	-
BMDC Safety of Women & Girls	-	3,550	3,550	-	-
WYCA Volunteering	-	6,233	-	-	6,233
The Shears Foundation	-	5,936	2,074	-	3,862
	<u>88,720</u>	<u>130,089</u>	<u>155,329</u>	<u>-</u>	<u>63,480</u>

Fund name	Purpose of restriction
Awards For All	Towards the costs of a Neurodiverse Counselling Service.
BD4+ Community Partnership	To support counselling sessions at Bradford Forster Academy.
LCF - Bartlett Group Fund	To develop a therapeutic programme to support both parents and children.
The Charles & Elsie Sykes Trust	To support a counselling programme for children.
TTF - The George Michael Fund	To offer a community counselling service for children and young people.
Gledwood Charitable Trust	To offer a community counselling service for children and young people.
Ken Morrison Foundation	To offer a community counselling service for children and young people.
The Pilgrim Trust	To support young women who are experiencing mental health struggles, using a combination of counselling, mentoring and small group work.
The Shears Foundation Bierley	To support counselling for children and young people in Bierley.
Trailblazer	To offer counselling and mentoring support to young people who are NEET (Not in Employment, Education or Training).
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.
Actionfunder - Greggs	To support the running of groups for vulnerable girls and young women who have a learning disability or neurodiversity.
LNER	To support resilience work in schools.
The Pilgrim Trust RWB	To support young women with counselling and mentoring support.

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2025

9 Restricted funds continued

Fund name	Purpose of restriction
Sir George Martin Trust	To support the delivery of Impact courses in Bradford schools that address gender, power, consent and healthy relationships.
Trailblazer RWB	To offer counselling and mentoring support to young people who are NEET (Not in Employment, Education or Training).
WYCA VRP	To deliver an educational programme focussing on prevention of violence against women and girls across West Yorkshire.
WYCA LD	To support the safety of young women with learning disabilities.
BMDC Community Chest	To provide transport for young women to support them attending the Pilgrim Trust programme.
BD4+ Community Partnership	To deliver mental health services with boys & young men in BD4
BMDC Safety of Women & Girls	To enable the production of a video resource to explore healthy relationship concepts in secondary schools.
WYCA Volunteering	To recruit and train volunteers to help with community safety education activities.
The Shears Foundation	Towards the costs of delivering a neurodiverse counselling service.

10 Tangible assets

	Computer equipment	Total
Cost	£	£
At 1 January 2025	9,562	9,562
Additions	-	-
At 31 December 2025	9,562	9,562
Depreciation		
At 1 January 2025	8,126	8,126
Charge for year	1,074	1,074
At 31 December 2025	9,200	9,200
Net book value		
At 31 December 2025	362	362
At 31 December 2024	1,436	1,436

11 Debtors and prepayments

	2025	2024
	£	£
Debtors	80,357	71,274
Prepayments	566	536
Other debtors	1,869	3,484
	82,792	75,294

12 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	132,492	119,711
Cash in hand	8	153
	132,500	119,864

Step 2 Young People's Health

Notes to the accounts continued

for the year ended 31 December 2025

13 Creditors and accruals

	2025	2024
	£	£
Creditors	62,404	9,976
Accruals	2,640	2,364
	<u>65,044</u>	<u>12,340</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 £98,880 (previous year: £109,477).

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:

	2025	2024
	£	£
Within one year	15,600	15,600
In the second to fifth years inclusive	-	-
Over five years from the balance sheet date	-	-
	<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 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations and grants	1,201	5,459	130,089	193,290	131,290	198,749
Charitable activities	524,610	473,262	-	-	524,610	473,262
Other trading activities	5,988	2,671	-	-	5,988	2,671
Investments	1,035	954	-	-	1,035	954
Total income	532,834	482,346	130,089	193,290	662,923	675,636
Expenditure						
Raising funds	10,350	8,339	-	-	10,350	8,339
Charitable activities	530,888	512,539	155,329	153,134	686,217	665,673
Total expenditure	541,238	520,878	155,329	153,134	696,567	674,012
Net income / (expenditure)	(8,404)	(38,532)	(25,240)	40,156	(33,644)	1,624
Transfers between funds	-	1,082	-	(1,082)	-	-
Net movement in funds	(8,404)	(37,450)	(25,240)	39,074	(33,644)	1,624
Fund balances brought forward	95,534	132,984	88,720	49,646	184,254	182,630
Fund balances carried forward	87,130	95,534	63,480	88,720	150,610	184,254