

THE GAITWAY ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2025

The directors, who are also trustees present their annual report and financial statements for the year ended 31 May 2025.

The trustees have adopted the provision of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) in preparing the annual report and financial statements for the charity.

Reference and administrative details

Registered Office: 35 Belfast Road, Antrim, BT41 1PS

Independent Examiner: Amanda Harbinson, FCA, Corrigan CA Limited, 24 Greystone Road, Antrim, BT41 2QN

Objectives and activities

The principal activity of the company is the provision of increased access to specialist therapy not generally available to children and young people with neuro-disabilities across Ireland. The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires organisations to meet two criteria i.e. 'Charitable Purpose' and 'Public Benefit'. In relation to the 'charitable purpose' the Memorandum and Articles of Association of the Gaitway Organisation states that the organisation meets a number of the charitable purposes as set out in the regulations i.e. 'the prevention or relief of poverty, the advancement of health or the saving of lives' and 'the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage'. The Gaitway Organisation meets the public benefit test, as the organisation provides services, which can be accessed by members of the public who are in need of such services. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Gaitway Organisation should undertake.

THE GAITWAY ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

Significant activities and achievements against

This year, our operational goal was to continue to offer a four week Summer scheme along with week-long programmes during the Halloween break, February mid-term break as well as the Easter week (new for this year).

Again our programme delivery was based on the Andras Pető method, otherwise known as Conductive Education. This is a form of physical therapy which is often delivered as a group activity. Conductors were recruited locally as well as from Great Britain and Hungary. Support was provided by a team of assistants, recruited locally, who were mainly University Students studying nursing, medicine, physiotherapy and other subjects. This enabled a number of very high quality programmes to be delivered to the 19 children who attended, up from 16 last year, many benefiting from 180 hours of therapy each. In total, we were delighted to be able to deliver another 1,800+ hours again this year.

We had a target of 2,025 hours for the 2025 calendar year which we were delighted to achieve, particularly as it was an ambition launched by our former Communications Director Harry Withers. It is difficult to believe it was achieved posthumously as he died suddenly in April this year just prior to his 30th birthday. He was an inspiration and will be sorely missed by all who knew him.

Additionally, we have continued to make our approach more multi-disciplinary and this has resulted in two physiotherapists working as part of the team, including a specialist neuro-physiotherapist. She continues to focus on evaluating the effectiveness of our programmes by performing a detailed analysis of each child's ability to perform across a range of activities at the beginning and at the end of programmes. Her reports continue to conclude that all children show significant improvement in almost all areas. In addition, parents continued to speak of improved social skills, confidence-building and improvements in mood and wellbeing that their children benefited from, in addition to the physical improvements that they had seen in their children.

Our neuro-physiotherapist will continue to help in a development role in future programme planning.

Parents continue to find that it is helpful for them to spend time with other parents whose children are experiencing similar difficulties and that this provided them with a support network as well as some much needed respite from their caring role while their children are attending schemes. Parents commented that they felt they could really enjoy their respite because they all felt that their children were having all their needs so comprehensively met at the same time.

We are delighted to be able to report on a number of improvements in many areas of our operation including:

- Increasing overall therapeutic provision and helping an increasing number of children and young people at each scheme.
- Planning and building our team's capabilities to deliver this increased provision, while also improving its quality, thanks to the efforts of our Operations Director, Rachael Elliott.
- Continuing to develop beneficial relationships with external funding partners, led by our Chair, Alan Elliott and our Director of Fundraising, C  irle Butler
- Significant development in Community Fundraising & Engagement, thanks to the efforts of Director of Fundraising, C  irle Butler and her team of volunteers, which resulted in an increase of 50% in our overall fundraising income for the year.
- A considerable improvement in our investment income due to much improved management of reserves by Tracy.

THE GAITWAY ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Financial review

The financial statements are presented in the standard format required by the Charities SORP and cover the activities of THE GAITWAY ORGANISATION. The Statement of Financial Activities (SOFA) on page 6 shows the gross income from all sources and the split of activity between restricted and unrestricted funds. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to around 6 months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. (More Detail Below)

The charity's normal main sources of income are split across fee revenue, grant funding and donations from fundraising activities. We have seen a continued improvement in the balance of these funding streams with approximately a third of revenue from each of the main sources if we combine Fee Income and Bank Interest, as can be seen in the Income breakdown pie chart:



Total income of the charity during the year was £42317. This represents a reduction in operating income for the year mainly because we struggled to manage the workload of running increased provision with the demands of applying for grant funding with a purely voluntary leadership team. We hope that a full time CEO will correct this going forward. Even with this only a small deficit of £3744 was suffered after all commitments were met for the year. This was easily covered by reserves and the surplus from last year.

Reserves Policy

The trustees would aim to have in hand an amount equal to six months' regular expenditure as free reserves to meet future shortfalls in income and unexpected expenses. The balance of free reserves as at 31st May 2025 was £223,750. This is significantly above the ideal level set by the trustees. However, we recognise that if we are to expand as planned, we will need to keep these funds available to cover significantly higher levels of monthly spending when staff and premises are secured. It is particularly difficult to build these reserves of unrestricted funds for new charities and we are very grateful that a legacy has put us in a position where an annual budget of up to £447,500 could be adequately covered by our current reserve fund. In the meantime, we are actively managing these funds to maximise income to the charity by way of an appropriate mix of interest bearing cash savings accounts.

THE GAITWAY ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Plans for future periods

Gaitway has experienced significant growth, strengthened operations and major community support throughout the year. Camps have expanded to four per year, new roles were introduced and clinical outcomes continue to be excellent. Fundraising exceeded targets allowing fees to remain stable despite closing this year with a small deficit. Strategic partnerships and grants are increasing momentum and we hope to return to surplus next year.

To sustain growth and move toward a permanent, regionally accessible service, the organisation will professionalise its leadership through appointing a CEO, broadening its board expertise and pursuing major funding. Awards recognising children's achievements have been successfully established.

Gaitway enters the 2025/2026 year positioned for transformational development, expanded programmes, new training pathways, strengthened data collection and improved governance.

We will continue to work towards our goal of making our detailed development plan a reality to become a valuable and sustainable resource for parents and children/young people with neuro-motor disabilities throughout Ireland who hope to move forward through therapy.

Structure, governance and management

The Gaitway Organisation is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of signature of the financial statements were:

Mr A Elliott

Mrs R Elliott

Mrs C Butler

Mrs T Andrew

Mr H A Withers

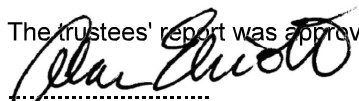
(Deceased 1 April 2025)

Recruitment and appointment of trustees

New trustees are recruited based on their skills, experiences and commitment to the charity's mission, ensuring a well- rounded board that reflects the community's diversity. None of the trustees have any beneficial interest in the company. Each of the trustees are members of the company and are liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The company is a registered charity with the Charity Commission in Northern Ireland. Registration number NIC107729.

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



Mr A Elliot

Trustee

Date:25/02/2026.....

THE GAITWAY ORGANISATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2025

The trustees, who are also the directors of The Gaitway Organisation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Gaitway Organisation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Gaitway Organisation will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Gaitway Organisation and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Gaitway Organisation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Gaitway Organisation will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Gaitway Organisation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Gaitway Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.