

Company registration number: 04186674

Charity registration number: 1093006

Footprints Conductive Education Centre Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Footprints Conductive Education Centre Ltd

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Footprints Conductive Education Centre Ltd

Reference and Administrative Details

Trustees	Rebecca Brooksbank, Chair Richard Andrews, Vice Chair Jenny Byrne Carole Luckwell Robert Evans David Allum Nicholas Jepson
Secretary	Rebecca Brooksbank
Senior Management Team	Emma-Jane Graham, Manager (Job Share), until February 2022 Nathalie Bailey-Flitter, Manager (Job Share), until April 2022 Andrea Kelly, Manager (Job Share), until April 2022
Charity Registration Number	1093006
Company Registration Number	04186674
Registered Office	Footprints Conductive Education Centre The Iona School, 310 Sneinton Dale Nottingham NG3 7DN
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Footprints Conductive Education Centre Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Rebecca Brooksbank, Chair
	Richard Andrews, Vice Chair (appointed 5 May 2021)
	Jenny Byrne
	Carole Luckwell
	Robert Evans (appointed 7 July 2021)
	David Allum (appointed 7 July 2021)
	Nicholas Jepson
	Alison Brooks, until 12 January 2022
	James Jones, until 20 July 2022
	David Winnett, until 5 May 2021

Our Vision

Footprints is a Conductive Education Centre based in Nottingham and our purpose is to empower families with disabled children – our children and families are at the heart of everything we do.

We transform the lives of children and their families through Conductive Education, a holistic approach where we create a safe, positive, supportive and fun environment. Our skilled team work together with children and families to develop physical, communication, social, self-help and thinking skills.

Structure, Governance and Management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 26th March 2001. As amended by certificate of incorporated on change of name dated 25th April 2018. It has no share capital, and the liability of each member in the event of winding up is limited to £1.

Recruitment and appointment of trustees

Trustee vacancies are advertised on our website and social media platforms. Interested parties are asked to complete an application form and provide contact details for references.

Following receipt of the forms Senior Management meets with the prospective trustee to talk about the organisation and the role they will undertake as a trustee of the charity. They are then invited to observe a Conductive Education session and to meet the team at Footprints.

If the candidate remains interested and has the right skills and attributes to support the charity one of the current trustees undertakes an informal interview and provides an update to the wider Board of trustees as to their suitability at the next meeting.

Footprints Conductive Education Centre Ltd

Trustees' Report

The final stage of recruitment of trustees involves the candidate completing a confidentiality agreement and will be invited to observe the next meeting of the Board of Trustees where a formal vote is then taken for the appointment.

Senior Management

The day-to-day operation of the charity is delegated by the trustees to the Senior Management. During the year ended 31st March 2022 there were three job share managers who undertook this role; Emma-Jane Graham (until February 2022), Nathalie Bailey-Flitter (until April 2022) and Andrea Kelly (until April 2022).

In February 2022 the Board of Trustees took the decision to restructure the Senior Management position into one full time post to better support the charity. The Managers decided that the time had come to move on from Footprints and we thank them for their valuable contribution and wish them all the best for the future.

We then led a thorough recruitment process to find a full time Business Manager to take up this vacant position. There were a number of strong candidates who all showed skills and attributes suitable for this role and after deliberation the successful candidate Stephen Frew was appointed in August 2022.

Our Families and Children

Together with their families, we work with children with mobility and communication difficulties, supporting babies and pre-school children with conditions such as cerebral palsy. We also run projects to help children with Down syndrome improve their skills in all areas of early development, including dedicated speech sessions. In addition, we provide a 'gym club' for school age children, to continue to improve mobility and communication skills.

During the period of March 2021 to March 2022 we supported an average of 55 children and their families, both in a classroom setting on a weekly basis but also in other crucial ways, including a dedicated key worker, online support group and specialised communication channels.

In summer 2021 our BBC Children in Need Families survey found that as a result of attending Footprints Conductive Education Centre –

- 97% felt their child had increased levels of movement and coordination skills
- 86% felt their child's ability to understand others had improved
- 94% felt their child's ability to communicate and make themselves understood had improved
- 100% felt their child had increased levels of engagement
- And 89% felt their child had increased levels of self-motivation

Public Benefit

Parents or carers of children who have physical disabilities (and whom may also have associated difficulties that affect their learning) are frequently confused and/or disappointed with the range of treatment or educational options available. We provide regular, early intervention support at a time when parents may be struggling, feeling isolated or finding it difficult to come to terms with their child's diagnosis (or often where there is no formal diagnosis).

Here parents/carers are participants in the teaching process and are therefore empowered to support their child. Their input is recognized as the most important influence in their child's development which helps them feel focused, confident and in control of their families' destiny thus reducing anxiety, stress, isolation and depression.

Footprints Conductive Education Centre Ltd

Trustees' Report

We also work in liaison with other third parties that the parents/carers may need support with. One example of this is transitioning the children to school as and when the time arises. With more and more children coming through our services entering mainstream schools and the ever-growing demand on the Special Educational Needs support in these settings these connections are important for the continued development of child.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grants and Trusts

As a charity, Footprints is funded entirely from Grants and Trusts, fundraising and charity partners.

We are in the middle of a three-year grant from BBC Children in Need, which provides £31,369 a year. This money helps to fund our preschool Conductive Education services, which we provide for babies from six months of age, up until school age. The grant also helps fund our 'gym club', for children of school age with motor challenges. These after school sessions enable children to continue to practice their movement and co-ordination skills, socialise and grow in confidence during the often-difficult transition to mainstream education.

We continue to be supported by the Samworth Trust and we are very lucky to have one of the Samworth family as one of our charity ambassadors.

The Jones (1986) Charitable Trust has formed a vital part of our core funding for many years. The £33,750 we received this year was used to support our preschool service, which is one of our main services.

Thanks to donations from Boots Charitable Trust of £7,054 and The Star Trust of £2,676 we successfully launched our Safer Eating and Drinking Project. Eating and drinking is a skill many of us take for granted. However, for many of the children who attend Footprints this is something that either physically or emotionally due to traumas such as feeding and oxygen tubes they are not able to do. The Safer Eating and Drinking Project helps give parents and carers the tools to take steps to help their child learn this lifelong skill in a safe and supportive environment.

We are grateful for all of the donations, grants and trusts we received and would like to thank all of our supporters, who enable us to transform childrens and families lives.

Patron and Ambassador Network

Richard Whitehead MBE has been Footprints charity patron since 2018 and is an engaged advocate of the charity, fully aligned with its purpose and ambition. In Autumn 2021 Richard launched his own charity, The Richard Whitehead Foundation, who we work closely and collaborate with.

We also have a strong and committed network of charity ambassadors. These are people who champion our charity and represent us in their daily lives. This includes fundraising activities, volunteering time and representing Footprints at different events.

This together with our office and classroom team and Board of Trustees, means we have a highly effective network working together towards a common purpose.

Footprints Conductive Education Centre Ltd

Trustees' Report

Charity and Support Partnerships

We work alongside support and charity partners, big and small, to grow and develop our service and every penny contributed to our charity is utilised to transforming our childrens and families lives.

Charity partners during this period included -

- Challenge Life Fitness, a Nottinghamshire fitness group and a new charity partner, who raised over £5,00 for us during a walking challenge
- Starbucks Nottingham franchise who fundraise in store for us and run different events
- CSL Group, a company who ran a year long calendar of fundraising events, including individual challenges and team office-based events
- Bupa Dental, another new charity partner, who provided volunteers for classroom refurbishments and continued to support throughout the year, providing essential resources for our children

In addition, we work in partnership with local support groups, including the Nottinghamshire Down Syndrome Support Group. These types of collaborations mean we are able to support each other, share resources when applicable and are also an important source of referrals to our service.

Fundraising Activities

We continue to be supported by a number of volunteers and fundraisers and we provide charity guidelines to everyone representing us. This ensures they are appropriately supported and in turn follow fundraising guidelines.

During this period, supporters held traditional fundraising activities for us, including bake sales, markets, school fundraising, donations, and also online activities when face to face events weren't possible.

In June 2021 one of our parents organised and held the annual 'Footprints Cup' at a local football club. This event brought together sports people, the Down syndrome support group and our supporters and raised over £5,000.

The Little Footballs Ball, a bi annual event, run by one of our long-standing ambassadors, was hosted at a venue in Nottingham in November 2021 and was supported by local business people and charity supporters. Along with other fundraising activities by this ambassador, nearly £37,000 was raised in this period.

We were also able to hold our own fundraising face to face events, one of which was an afternoon tea, which was well attended and raised nearly £1,500 in January 2022.

In August 2021, the London Landmarks Half Marathon was able to return, and we recruited a Footprints Team of runners who we supported before, during and after the event. This activity raised over £7,000 for us.

Finally, we continued to utilise online methods of fundraising which provided a regular source of income. These include the Weather Lottery, Amazon Smile and Give as You Live.

Education and Research

We strive to continue to grow our network, both in the Conductive Education specialty but also in the charity sector. We took part in the worldwide Conductive Education Conference towards the end of 2021 and made the online event available to all of the team.

We also recognise other events, which we are proud to support, including Conductive Education Awareness Week and Down Syndrome Awareness week. This enables us to show our support for our families and also strengthen our network.

Footprints Conductive Education Centre Ltd

Trustees' Report

The charity supports education and research into Conductive Education and childrens' disabilities. We have close links with the Universities in Nottingham and ensure we share and support research and provide relevant information to our families.

Major risks and management of those risks

Impact of Covid-19

We were again affected by Covid-19 in this period, like all charities and businesses. Our face to face sessions were once again halted from January – March 2021 and we adapted our approach and reverted back to online sessions, following our usual classroom-based timetable.

Not only did we ensure the ongoing provision of Conductive Education, we utilised digital technology and provided much needed support to our families who felt even more isolated at that time.

During and post the pandemic period, families have found it increasingly hard to access services and found long waiting lists. Importantly our service has remained consistent, even throughout lockdown periods.

The pandemic period also continued to affect our fundraising abilities, with no face to face events allowed during the lockdown and a subsequent general unease from the public about attending in person events. Again, we adapted and developed online fundraising platforms, such as raffles and encouraged the use of JustGiving for personal fundraising activities.

When we were able to return to face to face sessions and events, we worked to and provided stringent covid measures to ensure the safety of our team, volunteers and most importantly our children and families.

Last year we designated £60,000 for the Covid Recovery Fund to ensure that the charity could continue to operate effectively and efficiently in the aftermath of the Covid-19 pandemic. Not only was it essential to ensure a safe for all service but also to ensure the well-being both physically and emotionally of the team. This has been achieved during the year and utilised £18,336 of the designated fund. The remaining fund value of £41,664 has been released back to general funds.

Income Generation

As with many charities, we are largely reliant on income generated from fundraising, public donations and grants and trusts. In light of the current financial climate we are acutely aware of the reliance on these income streams. The most significant financial risk that we face is that the funding dries up putting significant financial pressure on the organization.

To ensure that this financial risk is mitigated as far as possible we have this as one of the main operational objectives within the 2020 – 2025 strategy.

Covering Base Costs

With the current increase in cost of living for employees, the fuel increases pushing up gas and electricity prices and the general increase of equipment and resources needed to run the organization there is a constant pressure to find more to cover even the basic costs.

To ensure this financial risk is mitigated as far as possible we continuously monitor the actual spend against budget and on a monthly basis we reforecast to the end of the year to allow us to make real time decisions in response to the ever-changing financial terrain.

Personnel Resourcing

Footprints Conductive Education Centre Ltd

Trustees' Report

We operate in the very specialised and niche area of Conductive Education which has its roots in a Hungarian practice. As such many Conductors study and qualify in Hungary and wider Europe with only a limited training and qualifying here in the UK. This poses a skills shortage across all Conductive Education Centers not just presently but for the future generation of Conductors also.

Outside of the Conductive Education team recruitment remains challenging for us. Due to being a charity there are always budgetary restraints on the salary or wage for positions. Team that up with requiring employees to work on-site and not just from home, recruitment continues to be very much an employee led market providing challenges on finding the right people for our organisation.

We continue to invest in our team, both the Education and Support Team. Successful recruitment in late 2021 included the hiring of a new position of Business Support Officer and also Community Fundraiser. And in early 2022 we recruited a Classroom Assistant and a new Head of Communications and PR.

We are keen to provide and support ongoing opportunities for skills and professional development. Examples include access to Chartered Institute of Marketing accredited university courses and also Masters Degrees.

A designated grant remains at the end of the financial year totaling £39,537 to enable us to focus on the continual development of the team and safe-guarding our team resource for the future thus mitigating this key risk as far as possible.

Financial Review

This year results show a deficit of £45,500 and although it is considered a worrying sign for charities to be recording deficits in the accounts it is in line with our expectations and predictions.

The 'year of Covid' which largely covered the accounts for the previous financial year showed a surplus that wasn't expected within the challenges that every organization faced that year. However, having secured Covid related funding and while utilising some of the government incentives the results were vastly improved and it was at the close of the 2021 financial year we recognized that 2022 and 2023 were going to be difficult climates due to the risks already discussed above.

Upon initial projections for the financial year covered by these accounts we anticipated a deficit in the region of £80,000 and therefore the closing deficit hasn't been as significant as expected. The business plan that was brought into effect from the end of 2020 concentrates on a return to basics, re-establishing foundations and engaging with the changed post-Covid environment. All of these require an investment which it is imperative to make to ensure the recovery of Footprints CEC.

Going forward into the next financial year we are also predicting a deficit as we continue the work started in this financial year and this can be supported with the reserves that we hold and the continued reserves policy of holding free reserves equivalent to the value of approximately six months expenditure relating to fixed costs and contractual obligations. However, this investment of the reserves is to be used to support the Business Plan 2020 – 2025 which focuses on growth and development for the future.

Footprints Conductive Education Centre Ltd

Trustees' Report

Looking Forward

We are excited for our future, the growth of our charity and in turn the services we provide to children and families across the East Midlands. Our aspirations include -

- Reaching more children and families who are in need and will benefit from our services
- Growing the charity and support partners we work with, providing mutual benefits of working together and collaborating
- Reviewing and evolving the services and facilities we have, ensuring they are fit for purpose now and in future
- Further investing in our team and structure, to maximise our effectiveness and the work we do
- Developing a new website, which will become the hub of information for our families, new referrals and also current and prospective partners

Footprints Conductive Education Centre Ltd

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Footprints Conductive Education Centre Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ^{17th November 2022} and signed on its behalf by:



Rebecca Brooksbank
Company secretary and trustee

Footprints Conductive Education Centre Ltd

Independent Examiner's Report to the trustees of Footprints Conductive Education Centre Ltd

Independent examiner's report to the trustees of Footprints Conductive Education Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

Footprints Conductive Education Centre Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	40,613	-	40,613	88,605
Charitable activities	3	21,122	41,099	62,221	143,891
Other trading activities	5	93,020	-	93,020	105,576
Investment income	6	516	-	516	245
Total Income		<u>155,271</u>	<u>41,099</u>	<u>196,370</u>	<u>338,317</u>
Expenditure on:					
Charitable activities	7	<u>(212,265)</u>	<u>(29,605)</u>	<u>(241,870)</u>	<u>(289,268)</u>
Total Expenditure		<u>(212,265)</u>	<u>(29,605)</u>	<u>(241,870)</u>	<u>(289,268)</u>
Net (expenditure)/income		<u>(56,994)</u>	<u>11,494</u>	<u>(45,500)</u>	<u>49,049</u>
Net movement in funds		(56,994)	11,494	(45,500)	49,049
Reconciliation of funds					
Total funds brought forward		<u>284,107</u>	<u>110,000</u>	<u>394,107</u>	<u>345,058</u>
Total funds carried forward	12	<u><u>227,113</u></u>	<u><u>121,494</u></u>	<u><u>348,607</u></u>	<u><u>394,107</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

The notes on pages 14 to 22 form an integral part of these financial statements.

Footprints Conductive Education Centre Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	88,605	-	88,605
Charitable activities	3	20,870	123,021	143,891
Other trading activities	5	105,576	-	105,576
Investment income	6	245	-	245
Total income		<u>215,296</u>	<u>123,021</u>	<u>338,317</u>
Expenditure on:				
Charitable activities	7	<u>(164,612)</u>	<u>(124,656)</u>	<u>(289,268)</u>
Total expenditure		<u>(164,612)</u>	<u>(124,656)</u>	<u>(289,268)</u>
Net income/(expenditure)		50,684	(1,635)	49,049
Transfers between funds		<u>(110,000)</u>	<u>110,000</u>	-
Net movement in funds		(59,316)	108,365	49,049
Reconciliation of funds				
Total funds brought forward		<u>343,423</u>	<u>1,635</u>	<u>345,058</u>
Total funds carried forward	12	<u><u>284,107</u></u>	<u><u>110,000</u></u>	<u><u>394,107</u></u>

The notes on pages 14 to 22 form an integral part of these financial statements.

Footprints Conductive Education Centre Ltd

(Registration number: 04186674)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	2,474	714
Cash at bank and in hand	10	<u>369,583</u>	<u>397,321</u>
		372,057	398,035
Creditors: Amounts falling due within one year	11	<u>(23,450)</u>	<u>(3,928)</u>
Net assets		<u>348,607</u>	<u>394,107</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	121,494	110,000
Unrestricted income funds			
Unrestricted funds		<u>227,113</u>	<u>284,107</u>
Total funds	12	<u>348,607</u>	<u>394,107</u>

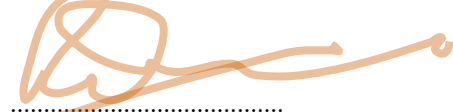
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 17th November 2022 and signed on their behalf by:



Richard Andrews
Trustee

The notes on pages 14 to 22 form an integral part of these financial statements.

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Footprints Conductive Education Centre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,000	1,000	2,989
Grants, including capital grants;			
Government grants	363	363	13,361
Grants from other charities	39,250	39,250	72,255
	<u>40,613</u>	<u>40,613</u>	<u>88,605</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Activities contributions	20,972	-	20,972	20,870
Grants	-	41,099	41,099	123,021
Sundry income	150	-	150	-
	<u>21,122</u>	<u>41,099</u>	<u>62,221</u>	<u>143,891</u>

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
HMRC (JRS)	363	-	363
Boots Charitable Trust	-	7,054	7,054
DW Greenwood Charitable Settlement	500	-	500
Arnold Clark	1,000	-	1,000
BBC Children in Need	-	31,369	31,369
The Star Trust	-	2,676	2,676
The Jones 1986 Charitable Trust	33,750	-	33,750
The Lady Hind Trust	5,000	-	5,000
	<u>40,613</u>	<u>41,099</u>	<u>81,712</u>

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Local fundraising and street collection income	93,020	93,020	101,187
Property rental income	-	-	4,389
	<u>93,020</u>	<u>93,020</u>	<u>105,576</u>

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	516	516	245
	<u>516</u>	<u>516</u>	<u>245</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	164,709	27,895	192,604	167,313
Fundraising & communications	3,050	-	3,050	2,439
IT costs	558	-	558	15,185
Office costs	4,821	930	5,751	4,141
Premises costs	29,836	780	30,616	21,559
Professional fees	9,121	-	9,121	6,903
Staff expenses	169	-	169	1,619
Elm Avenue	-	-	-	20,101
Bank charges	1	-	1	8
Grant repaid	-	-	-	50,000
	<u>212,265</u>	<u>29,605</u>	<u>241,870</u>	<u>289,268</u>

8 Staff costs

The aggregate payroll costs were as follows:

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	163,028	158,272
Social security costs	6,718	5,893
Pension costs	3,786	3,148
	<u>173,532</u>	<u>167,313</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	<u>13</u>	<u>13</u>

10 (2021 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,786 (2021 - £3,148).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £32,465 (2021 - £35,886).

9 Debtors

	2022 £	2021 £
Trade debtors	-	714
Prepayments	2,324	-
Other debtors	150	-
	<u>2,474</u>	<u>714</u>

10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	220	627
Cash at bank	369,363	396,694
	<u>369,583</u>	<u>397,321</u>

11 Creditors: amounts falling due within one year

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
Trade creditors	1,838	1,200
Other taxation and social security	2,968	1,142
Other creditors	1,794	1,586
Accruals	16,850	-
	<u>23,450</u>	<u>3,928</u>

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	164,107	155,271	(173,466)	41,664	187,576
<i>Designated</i>					
Covid Recovery Fund	60,000	-	(18,336)	(41,664)	-
Change Management Fund	<u>60,000</u>	<u>-</u>	<u>(20,463)</u>	<u>-</u>	<u>39,537</u>
	<u>120,000</u>	<u>-</u>	<u>(38,799)</u>	<u>(41,664)</u>	<u>39,537</u>
Total unrestricted funds	<u>284,107</u>	<u>155,271</u>	<u>(212,265)</u>	<u>-</u>	<u>227,113</u>
Restricted funds					
New building fund	110,000	-	-	-	110,000
Pre-school services & Gym Club	-	31,369	(25,853)	-	5,516
Safe Eating & Drinking Project	<u>-</u>	<u>9,730</u>	<u>(3,752)</u>	<u>-</u>	<u>5,978</u>
Total restricted funds	<u>110,000</u>	<u>41,099</u>	<u>(29,605)</u>	<u>-</u>	<u>121,494</u>
Total funds	<u>394,107</u>	<u>196,370</u>	<u>(241,870)</u>	<u>-</u>	<u>348,607</u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	343,423	165,296	(114,612)	(230,000)	164,107
<i>Designated</i>					
Covid Recovery Fund	-	-	-	60,000	60,000
Change Management Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>120,000</u>

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Total unrestricted funds	<u>343,423</u>	<u>165,296</u>	<u>(114,612)</u>	<u>(110,000)</u>	<u>284,107</u>
Restricted					
New building fund	-	-	-	110,000	110,000
Pre-school services & Gym Club	1,635	34,143	(35,778)	-	-
Covid 19 Crisis	-	63,633	(63,633)	-	-
Digital Transformation	-	21,000	(21,000)	-	-
PPE	-	4,245	(4,245)	-	-
Total restricted funds	<u>1,635</u>	<u>123,021</u>	<u>(124,656)</u>	<u>110,000</u>	<u>110,000</u>
Total funds	<u>345,058</u>	<u>288,317</u>	<u>(239,268)</u>	<u>-</u>	<u>394,107</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds:

New building fund: to provide a home that is suitable for Footprints CEC now and for the future.

The Pre-school services & Gym Club Fund: Providing educational and social activities to users of the services.

Covid 19 Crisis Fund: To ensure the charity can continue to operate effectively and efficiently in the aftermath of the Covid pandemic while income remains adversely affected and costs have increased to make a safe service provision for users.

Digital Transformation Fund: To support staff to deliver the service through improved digital resources.

Safer Eating and Drinking Project funded by The Star Trust and Boots Charitable Trust to provide techniques for families whose children struggle to eat and/or drink either for physical or emotional reasons thus helping them to achieve this life skill.

Designated funds:

Covid Recovery Fund: To ensure the charity can continue to operate effectively and efficiently in the aftermath of the Covid pandemic while income remains adversely affected and costs have increased to make a safe service provision for users.

Change Management: To support and train staff to the highest level.

The release of funds from Designated to General reflects the decision of the Trustees to amalgamate the unrestricted funds.

13 Analysis of net assets between funds

	Unrestricted			2022 Total funds
	General £	Designated £	Restricted £	£
Current assets	211,026	39,537	121,494	372,057
Current liabilities	<u>(23,450)</u>	<u>-</u>	<u>-</u>	<u>(23,450)</u>
Total net assets	<u>187,576</u>	<u>39,537</u>	<u>121,494</u>	<u>348,607</u>

Footprints Conductive Education Centre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

	Unrestricted			2021
	General	Designated	Restricted	Total funds
	£	£	£	£
Current assets	168,035	120,000	110,000	398,035
Current liabilities	(3,928)	-	-	(3,928)
Total net assets	<u>164,107</u>	<u>120,000</u>	<u>110,000</u>	<u>394,107</u>

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022	2021
	£	£
Independent examination	865	840
Other financial services	1,835	2,215
	<u>2,700</u>	<u>3,055</u>

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

There were no related party transactions in the year.