Steps Charity

England & Wales · Charity number 1094343

Details

Other names	STEPS CHARITY WORLDWIDE, STEPS, STEPS - ASSOCIATION FOR PEOPLE WITH LOWER LIMB ABNORMALITIES
Status	Registered
Legal form	Charitable company
Company number	04379997
Registered	2002-10-25
Register	View on the Charity Commission register

Contact

Address	White House Business Centre The White House Greenalls Avenue Warrington WA4 6HL
Phone	01925750271
Email	info@steps-charity.org.uk
Website	www.stepsworldwide.org

Activities

Objects: TO PROMOTE THE RELIEF OF PEOPLE WITH ABNORMALITIES OF THE LOWER LIMBS.

Activities: Steps is the leading charity working for all those whose lives are affected by serious childhood lower limb conditions.We believe that all those with a childhood lower limb condition should have the very best chance to realise their maximum potential.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

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Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,215	£180,759	-	-
2024-03-31	£235,556	£160,473	-	-
2023-03-31	£201,724	£186,487	-	-
2022-03-31	£253,224	£308,977	-	-
2021-03-31	£325,536	£253,929	-	-

Trustees

Name	Role	Appointed
Harinder Singh Bansal	Chair	2021-01-23
Adam Galloway		2025-09-10
Aisha Parks		2024-03-05
James Cherry		2025-12-10
Jenny Partridge		2025-12-10
Kathryn Esther Frances Medley		2025-12-10
Sian Eleri Wynne Phillips Adams		2025-12-10
Virginia Margaret Parker Boulton		2020-07-01

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Steps Charity

England & Wales - Charity number 1094343

Accounts

Charity Registration No. 1094343 (England and Wales)
Charity Registration No. SCO49759 (Scotland)
Company Registration No. 04379997 (England and Wales)

STEPS CHARITY
(FORMERLY STEPS CHARITY WORLDWIDE)
(A Company Limited by Guarantee)

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FRIDAY



AEGRØAR
A14 05/12/2025 #165
COMPANIES HOUSE

STEPS CHARITY (FORMERLY STEPS CHARITY WORLDWIDE)

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 – 20

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H Bansal (Chairman) Mrs V Boulton (Vice Chair) Mrs J Criddle (Appointed 1 October 2024 and Resigned 7 March 2025) Mr R Eddowes (Resigned 27 August 2025) Mr A Galloway (Appointed 10 September 2025) Mrs M Okojie (Appointed 1 October 2024 and Resigned 7 March 2025) Ms A Parks
CEO	Mrs A Goulding (Appointed 1 April 2025)
Company Secretary	Mrs A Goulding (Appointed 3 July 2025)
Charity Number	1094343 (England & Wales) SCO49759 (Scotland)
Company Number	04379997
Registered Office	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
Independent Examiner	Danielle Griffin FCA Moore (South) LLP Suite 3, Second Floor Friary Court 13-21 High Street Guildford Surrey GU1 3DG
Bankers	Barclays Bank plc Leicester LE87 2BB
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL

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

The trustees present their report and financial statements for the year ended 31 March 2025.

Structure, governance and management

The charity is controlled by its governing document, Memorandum of Association; and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

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 H Bansal
Miss V Boulton
Mrs J Criddle (Appointed 1 October 2024 and Resigned 7 March 2025)
Mr R Eddowes (Appointed 5 March 2024 per CC and 1 October 2024 per CH and Resigned 27 August 2025)
Mr A Galloway (Appointed 10 September 2025)
Mrs M Okojie (Appointed 1 October 2024 and Resigned 7 March 2025)
Ms A Parks (Appointed 5 March 2024 per CC and 1 October 2024 per CH)

Recruitment and appointment of trustees

Trustees can be elected by the existing Trustees at meetings. At each Annual General Meeting one third of Trustees must retire, but being eligible can offer themselves for re-election. Mr H Bansal and Miss V Boulton resigned and were re-elected at the December 2024 Annual General Meeting.

Induction and training of new trustees

New Trustees are typically recruited from amongst the beneficiaries of the charity, health professionals or individuals with specific technical skills (IT, law, marketing, etc). The Board also reviews the skills of Trustees and will consider advertising for new Trustees to meet identified strategic needs. All new Trustees are offered a personalised induction to enable them to be fully conversant with the organisation, obligations under charity and company law, the memorandum and articles, the charity's operations, the staff structure and responsibilities, financial monitoring and the strategic plan. Trustees are made aware of and encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisational structure

The Board of Trustees is responsible for the governance and overall management of the Charity. The Board meets each quarter but unfortunately during 24/25 some meetings did not go ahead due to not being quorate. The Board acknowledge that this was not acceptable and to mitigate any further issues a recruitment campaign was launched in September 2025 to recruit Trustees to strengthen the Board in both number and skills. The Trustees are responsible for the strategic direction of the charity and overseeing all the areas of its operation. The Board of Trustees delegates authority to the CEO, Amanda Goulding (previously Kenneth Sanderson, General Manager) for the efficient and effective day-to-day operation of the charity. The CEO is empowered to make decisions and delegate authority for operations and is required to escalate high risk and /or high impact issues for the timely attention and consideration of the Board.

The Charity operates within a medical environment, and therefore it can on occasions be requested to offer condition specific support. The Board has made the decision that any specific condition support should be passed directly to a relevant health professional rather than having an internal appointed Medical Committee to offer this support.

Governance and internal control

The Trustees continue to consider and identify the major risks to which the charity is exposed. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing risks. The charity's system of internal controls are designed to provide reasonable but not absolute assurance against material misstatement or loss: this includes reviewing the Risk Register and mitigating strategies - a new risk register was developed in June 2025 and reviewed at the Board meeting on 10th September 2025. The Trustees are satisfied that the systems in place minimise their exposure to the major risks. The policies and procedures of the charity continue to be reviewed on a rolling basis.

In April 2025, the Trustees hired an experienced CEO to ensure that internal controls and risk reviews are implemented on a regular basis going forward.

Objectives and activities
Steps is the only UK charity working for all of those that are born or acquire in childhood a lower limb condition. The charity was founded by Sue Banton in 1980. It was set up to provide support and information to families of children with lower limb conditions, like Development Dysplasia of the Hip (DDH), Congenital Talipes Equinovarus (clubfoot) or other lower limb conditions such as Fibular or Tibial Hemimelia, Proximal Femoral Focal Deficiency or Perthes.

In December 2024, the Board passed a resolution to amend the charity name to Steps Charity rather than Steps Charity Worldwide. This was to reflect the fact that the charity only worked in the UK and only had the resources to continue to work within the UK. The change of name has been made with the Charity Commission and was officially recognised at Companies House on 16th September 2025. The OSCR approved the change on 17th October 2025.

Our Vision
We believe that all those affected by a childhood lower limb condition, being this congenital or acquired, should have the very best chance to achieve their maximum potential.

Our mission is to ensure:
- that those affected by childhood lower limb conditions are fully informed and supported, from diagnosis to treatment;
- that there is widespread understanding of childhood lower limb conditions and of the challenges facing those affected by them;
- that every effort is made to improve treatment and support for childhood lower limb conditions from birth to adulthood.

We do this:
- by providing practical and emotional support through our Steps Helpline and digital presence.
- by ensuring that families are as fully informed as possible about the realities, challenges and options that lie ahead, with a range of award-winning booklets, films and online resources;
- by offering a safe place to share concerns and to benefit from the experience of others, through our Family Contact Service and online community;
- by giving financial support to purchase specialist car seats for children;
- by increasing public awareness of childhood lower limb conditions, through our communication activities;
- by working with National Health Systems, to encourage best practice and to raise awareness of the issues concerning patients and their families;
- by striving for a better future, through our work with research projects to increase understanding of, and improve treatment for, all aspects of childhood lower limb conditions.

Achievement and Performance

Charitable Activities
Resources have been strained during the past 12 months but demand for support continues to grow. We have continued to offer information advice and support via our helpline, website, publications, videos and via social media platforms.

Whilst our information is robust and can be extremely helpful to those who seek information and help, there are many more parents who contact us that require more personalised support. Parents are often emotional and anxious, and staff take time to listen to their concerns and ensure they have as much information as they need. Many of these parents are offered a volunteer who supports them through their journey.

We continue to update our information working with clinicians to ensure it is factual and up to date. QR codes on updated information leaflets and posters have enabled quicker access to our online information and has been welcomed by families and clinicians.

Webinars are also welcomed by families. These are developed and facilitated with our clinical partners. They are well attended and are visited via our Youtube channel.

Staff and volunteers have networked with hospitals and clinicians across the UK to keep them informed about Steps services and maintain positive working relationships.

Events for families are extremely popular and during a recent survey, most families have expressed a desire for Steps to offer more family events. This has been taken on board and will be an objective in the new 5 year strategy which will be completed in 2026.

Claire Furmedge Fund
The Claire Furmedge Fund was established in 2007 in memory of Claire Furmedge, a valued supporter of Steps. Historically and during this financial year, the fund was used by the charity to offer grants to families to enable the purchase of car seats or harnesses for safe transportation of children whilst in hip spica plaster casts. Moving forwards, the Furmedge family have agreed that the funds should have a wider use and during the next year will be used to update our website. We are grateful to the family and friends of Claire for continuing to support the Fund and donating money every year.

The National Lottery Community Fund, England, Wales and Scotland
The continued funding from the National Lottery in England, Wales and Scotland has allowed us to continue to offer the right help and support for families in these countries through a network of local volunteers who received training and support to do this.

The funding also helps recruit volunteers and supports our Helpline in delivery of support that parents require at the times they need it. The National Lottery support means we can continue offering the supply that our parents tell us they need.

Barbara Wards Children's Trust
Similarly, the support from the Barbara Wards Children's Trust has meant that the support parents tell us is of greatest value to them can be maintained and improved through offering QR code links to online reports, articles and webinars as well as through more traditional printer material.

Laila's Fund
The Charity continues to fundraise for Laila's Fund. We aim to provide support and assistance for families that decide to have elective amputation irrespective of whether this is caused by congenital condition, trauma or illness.

Step in Camp Fund
The Charity continues to fundraise for the Step in Camp Fund. The Step in Camps are designed to offer activities and workshops to families affected by lower limb conditions where the whole family can step in and share medical, social and emotional experiences that will bring some comfort and support to these families. These Camps have been highly successful, and the Board are looking to run more camps in the future as funding and resources allow.

Grants and Donations
During the Financial year the Charity gratefully received the following donations. The Board would like to acknowledge all the invaluable support received and in particular recognise the generous contributions of the following Bodies & Organisations:

Credit Agricole CIB	£5,000
The Charity of Stella Symons	£1,700
Sported Foundation	£1,000
Rotary Club of Easthampstead	£1,000
Mobility Operations Ltd	£1,000
Citibank Ireland	£1,360

The charity continues to be thankful for the ongoing sponsorship support received from Field Fisher a commercial partner which amounted to £12,000 in the financial year.

During the year, Ajun Infrastructure Partners Ltd organised a football tournament to raise money for the charity from which Steps received donations totalling £10,784.

Steps would also like to recognise the significant impact of our many supporters, old and new who generously donate to us. We are very grateful to the commitment and tenacity of individuals in running marathons, holding coffee mornings, participating in community events and taking part in our awareness campaigns. We are also very grateful to our regular donors as well as the companies, schools and nurseries who have selected Steps as their chosen charity.

Research Projects
Research remains a key part of our work. We are currently participating in the following project:

Understanding of the experiences of children and their families when being treated for Perthes disease
Adam Galloway, a paediatric physiotherapist and Visiting Academic Clinical Fellow at the University of Leeds, is contributing to a growing body of work researching the effectiveness of different surgical and non-surgical treatments.

Adam has secured funding from the National Institute for Health Research (NIHR) to complete a PhD to develop a digital rehabilitation programme of care in the form of an app which is accessible for all children with Perthes disease. The research is split up into three workstreams:

1. Qualitative interviews with key stakeholders including, children, families' clinicians, clinical nurse specialists, physios and surgeons to understand the current experiences of non-surgical care and identify gaps in non-surgical treatment.
2. Developing an app in conjunction with NHS Digital which will enable people to access information about Perthes and allow children to log their exercise and other progress.
3. Testing the app with a group of patients and families attending the Children's Hospital in Leeds, to assess how useful it is as a non-surgical treatment.

The overall aim of the research, which is ongoing and will last four years in total, is to develop a better understanding of the experiences of children and their families when being treated for Perthes disease. Working with organisations like STEPS helps Adam access patients and families affected by Perthes, ensuring the voices of those most impacted by the disease are included. This information, combined with the expert opinion of clinicians and the summary of existing evidence, will ensure that the decisions we make to treat children with Perthes in the future are the best informed.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It has been a challenging financial year for Steps. The difficult economic climate in the UK resulted in a significant reduction in reported income of £124,215 (2024: £235,556) with individual donations from the public to Steps being lower whilst also experiencing a greater level of competition when attempting to secure grant funded income. The reduction in income has been compounded by decisions in the last financial year to invest in key staff positions by hiring a General Manager and a Lead Fundraising Officer in January 2024. Steps is therefore reporting a deficit in the current financial year of £56,544 (2024: surplus of £75,083) with the charity management opting to utilise a portion of the reserves it had built in the previous financial year, to ensure that the key operations of the charity were maintained. At the end of the financial year the charity had total reserves of £78,818 (2024: £135,362).

The Charity is keen to ensure its long-term sustainability and under the guidance of the new CEO, is closely monitoring its financial position. Since the year end, the financial management of the charity has been brought back in-house, and the team have commenced working on a strategy which addresses how the resources of Steps can be best utilised to meet the needs of the charity's beneficiaries.

Funds

The Trustees' reserves policy is to maintain a level of unrestricted funds that will enable the charity to ensure a continuity of activity, make certain that all existing commitments are fulfilled and protect against unforeseen changes in circumstances. The trustees have calculated that it is currently necessary to hold around £45,000 in the unrestricted fund.

At the year end, the charity had total funds of £78,818 (2024: £135,362) of which £60,236 were unrestricted (2024: £98,999). The unrestricted fund equates to 4 months of core operational expenditure as per the 2025/26 budget and is above the desired level of £45,000 set by the trustees.

The Trustees are regularly reviewing the financial performance of the charity against the budget and forecasts and the reserves policy will continue to be reviewed annually.

Plans for the future

The Trustees are committed to developing and extending the work of the charity, to realise our vision that all those with a childhood lower limb condition should have the very best chance to achieve their maximum potential. They acknowledge that the past financial year has been challenging and did not meet expectations with regards to income generation. However, with the appointment of new senior leadership team, including a new experienced CEO in April 2025, the focus over the next year will be developing long term sustainability and achieving the objectives of the Charity.

Investment policy

Steps can make investments that are within the guidelines and regulations issued from time to time by the Charity Commission. The charity holds funds in interest bearing bank accounts.

Risk factors

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Thank you

We would like to end the Trustees' report thanking our staff, volunteers, donors, partners, trustees and health professionals we work with. We would not be able to continue with our work without their hard work and support.

The role of CEO was taken on by Amanda Goulding on 1st April 2025 following the retirement of the General Manager, Kenneth Sanderson on 31 March 2025. We would like to welcome Amanda to Steps and also thank Ken for the work he did during his time at the charity.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (who are also directors of Steps Charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 applicable Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

In addition, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This Annual Report was approved by the Board of Trustees on 1st Dec 2025 and signed on their behalf by:

Harinder Bansal

Mr Harinder Bansal
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, which are set out on pages 9 to 20.

Responsibilities and basis of report
As the charity 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') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; 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.

Danielle Griffin

Danielle Griffin FCA

Moore (South) LLP
Suite 3, Second Floor
13-21 High Street
Guildford
Surrey GU1 3DG

Dated 3 December 2025

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	100,783	2,013	102,796	182,298	30,983	213,281
Other trading activities	4	20,255	-	20,255	21,711	-	21,711
Investments	5	1,164	-	1,164	564	-	564
Total income		122,202	2,013	124,215	204,573	30,983	235,556
Expenditure on:							
Raising funds	6	36,295	-	36,295	12,715	-	12,715
Charitable activities	7	124,670	19,794	144,464	116,696	31,062	147,758
Total resources expended		160,965	19,794	180,759	129,411	31,062	160,743
Net (expenditure)/income for the year							
Net movement in funds		(38,673)	(17,781)	(56,544)	75,162	(79)	75,083
Fund balances at 1 April 2024	16	98,999	36,363	135,362	23,837	36,442	60,279
Fund balances at 31 March 2025	16	60,236	18,582	78,818	98,999	36,363	135,362

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Stocks	12	-		4,101	
Debtors	13	18,248		13,682	
Cash at bank and in hand		67,817		125,240	
		86,065		143,023	
Creditors: amounts falling due within one year	14	(7,247)		(7,661)	
			78,818		135,362
Income funds					
Restricted funds	16		18,582		36,363
Unrestricted funds	17		60,236		98,999
			78,818		135,362

For the financial year ended 31 March 2025 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the charities Statement of Recommended Practice and Financial Reporting Standard 102.

The financial statements were approved by the Trustees on 1st Dec 2025

Harinder Bansal

Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

Charity information
Steps Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Wilderspool Business Park, Greenalls Avenue, Warrington, England, WA4 6HL. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, "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).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have assessed the charity's financial position for a period of at least 12 months from signature of the financial statement. In assessing the position, the Trustees have reviewed the budgets and cash flow forecast to December 2026. These forecasts do not yet take into account the full impact of recent strategic plans; however, even on this conservative basis, the charity's cashflow position remains stable.

Recent deficits reflect a transitional period following organisational restructuring and strategic changes, which have addressed prior operational issues and introduced new income-generating initiatives. The trustees have also reviewed strengthened financial controls and governance arrangements implemented during the year, which provide greater assurance over financial management and sustainability.

Ion the basis of the above, the trustees are satisfied that the charity has adequate resources to continue operating for at least 12 months from the date of approval of these financial statements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. **Accounting Policies (Continued)**

1.4 Income resources (Continued)

Income earned from fundraising events and trading activities to raise funds for the charity are recognised when entitlement has occurred.

Income from Government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest received is accounted for on an accruals basis.

Legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.5 Donation of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes details of the costs in relation to fundraising events, following up donations, and seeking voluntary contributions and donations from supporters, and available sources;
- Expenditure on charitable activities includes the costs of the charity's work with young people, including all planning activities, maintenance of the charity's assets, preparation and follow up; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 **Allocation of support costs**

Support costs are those functions that assist the work of the charity, but do not directly relate to either cost of raising funds or charitable activities. These costs are all allocated to charitable activities.

1.8 **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 **Financial instruments**

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set of the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounts at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or service that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognized when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1. **Accounting Policies (Continued)**

1.11 **Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 **Taxation**
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.13 **Retirement benefits**
The charitable company pays contributions into a defined contribution scheme for its employees and the pension charge represents the amounts payable by the charitable company in respect of the year. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

2. **Critical Accounting Estimates and Judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key Sources of Estimation Uncertainty

The trustees have estimated the cost of the services and gifts that have been donated to the charity. These amounts are included in donations and legacies and charitable activities.

3. **Donations and Legacies**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	97,183	2,013	99,196	153,581
Donated Gifts and Services	900	-	900	24,000
Grants	2,700	-	2,700	32,700
Legacies	-	-	-	3,000
	100,783	2,013	102,796	213,281
For the year ended 31 March 2024	182,298	30,983		213,281

4. **Other Trading Activities**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fundraising events	7,841	-	7,841	9,837
Shop income	414	-	414	874
Sponsorship	12,000	-	12,000	11,000
Other trading activities	20,255	-	20,255	21,711
For the year ended 31 March 2024	21,711	-		21,711

5. ***Investments***

	Unrestricted Funds 2025	Total 2025 £	Total 2024 £
Interest receivable	1,164	1,164	564

All interest in 2024 was unrestricted.

6. **Raising Funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fundraising and publicity	12,905	-	12,905	6,944
Staff costs	23,390	-	23,390	5,771
Total raising funds	36,295	-	36,295	12,715
For the year ended 31 March 2024	12,715	-		12,715

7. Charitable Activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	102,148	74,923
Rent and rates	1,031	1,008
Insurance	1,905	1,598
Telephone	2,412	2,645
Postage and stationery	694	362
Staff training and recruitment	234	1,264
Travel costs	4,021	6,417
Professional and consultancy fees	900	24,000
Advertising and website costs	49	336
General expenses and project costs	10,649	16,391
	124,043	128,944
Share of support costs (see note 8)	16,883	15,914
Share of governance costs (see note 8)	3,538	2,900
	144,464	147,758
Analysis by fund		
Unrestricted funds	124,670	116,696
Restricted funds	19,794	31,062
	144,464	147,758

8. Support Costs

	Support Costs £	Governance Costs £	2025 £	2024 £
Bookkeeping	10,547	-	10,547	8,053
Accountancy fees	-	1,038	1,038	900
Bank charges	2,696	-	2,696	3,416
Legal and professional	1,294	-	1,294	1,213
ICT and office costs	2,346	-	2,346	3,232
Independent examination fee	-	2,500	2,500	2,000
	16,883	3,538	20,421	18,814
Restricted funds	300	-	300	1,175
Unrestricted funds	16,583	3,538	20,121	17,639
	16,883	3,538	20,421	18,814

All costs were for Charitable Activities.

Included in 2024 were governance costs of £2,900.

9. **Trustees**

During the year, the trustees all gave freely their time and expertise without any form of remuneration or other benefit in cash or kind. In the previous financial year, a trustee had filled the vacant CEO role, donating their time and experience to oversee the running of the charity on a regular basis. This was treated as a gift in kind of £22,500 in 2024.

During the year, there was £nil reimbursed to trustees in respect of expenses incurred on behalf of the charity (2024: £666).

None of the trustees (or any person connected with them) made any donations to the charity (2024 - £Nil).

Trustee indemnity insurance is covered in the Charity insurance policy.

10. **Volunteers**

The charity has volunteers to help in their work supporting families.

11. **Employees**

Number of employees
The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charity and fundraising staff	4	2

Employment costs	2025 £	2024 £
Wages and salaries	117,537	76,595
Social security costs	6,317	2,445
Other pension costs	1,684	1,654
	125,538	80,694
Allocated as follows:		
Cost of raising funds	23,390	5,771
Charitable activities	102,148	74,923
	125,538	80,694

There were no employees whose annual remuneration was £60,000 or more (2024 – none).

The key management personnel of the charity comprise the Trustees and the manager. The total employee benefits of the key management personnel of the charity were £32,885 (2024: £8,221 plus £22,500 gift in kind whilst a trustee covered the CEO role).

12. **Stocks**

	2025 £	2024 £
Goods for resale	-	4,101

All goods held for resale have been written down to £nil value in the accounts in the financial year.

13. **Debtors**

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	3,120	436
Prepayment and accrued income	15,128	13,246
	18,248	13,682

14. **Creditors: amounts falling due within one year**

	2025 £	2024 £
Other taxation and social security costs	3,219	2,782
Trade creditors	357	902
Other creditors	1,171	977
Accruals and deferred income	2,500	3,000
	7,247	7,661

15. **Pensions**

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

At 31 March 2025 the amount outstanding was £318 (2024 - £567).

16. **Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for special purposes:

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Claire Furmedge Fund	6,976	2,013	(530)	8,459
The National Lottery Fund - England	8,893	-	(8,893)	-
Laila's Fund	3,921	-	-	3,921
The National Lottery Fund - Wales	8,399	-	(8,399)	-
Stepin Camp	6,167	-	-	6,167
St James Place Charitable Foundation	425	-	(425)	-
Barbara Ward Children's Charity	1,547	-	(1,547)	-
Other	35	-	-	35
	36,363	2,013	(19,794)	18,582

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16. **Restricted Funds (cont.)**

The Claire Furmedge Fund consists of monies donated to the charity which is used to provide equipment (predominantly car seats) to those who are in need.

The National Lottery Fund England – Support for families in England. Recruit and train volunteers to support the helpline.

Laila's Fund – to provide support and assistance to the families who decide to have elective amputation, and to develop a prototype for Pediatric Prosthetic covers.

The National Lotter Fund Wales – Support for families across Wales and working with staff in hospitals in Swansea, Cardiff and around the region, recruit volunteers.

Stepin Camp – To provide activities and workshops for the whole family of those affected by lower limb conditions.

St James Place Charitable Foundation – To provide support in communities for young people with lower limb conditions.

Barbara Ward Children's Charity – To provide support through family support sessions and the continuing provision of volunteers, the charity helpline and literature.

Other - Monies from Sported Foundation to be used for the Clubfoot Day in June 2023.

For the year ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Claire Furmedge Fund	5,381	2,950	(1,355)	6,976
The National Lottery Fund - England	6,969	10,000	(8,076)	8,893
Laila's Fund	2,588	1,333	-	3,921
The National Lottery Fund - Scotland	7,047	-	(7,047)	-
The National Lottery Fund - Wales	5,951	9,200	(6,752)	8,399
Stepin Camp	6,167	-	-	6,167
Anton Jurgens	1,804	-	(1,804)	1,804
St James Place Charitable Foundation	-	2,500	(2,075)	425
Barbara Ward Children's Charity	-	5,000	(3,435)	1,547
Other	535		(500)	35
	36,442	30,983	(31,062)	36,363

The National Lottery Fund Scotland – Support for families across Scotland and partnership working with hospitals in the region with volunteers.

Anton Jurgens – To provide funds to improve the digital services provided.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17. **Unrestricted Funds**

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2025 £
General Funds	98,999	122,202	(160,965)	-	60,236

For the year ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2024 £
General Funds	23,837	204,573	(129,411)	-	98,999

18. **Analysis of Net Assets Between Funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	60,236	18,582	78,818

For the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	98,999	36,363	135,362

19. **Related Party Transactions**

There were no disclosable related party transactions during the year (2024 – none).

Steps Charity

England & Wales - Charity number 1094343

Accounts

Charity Registration No. 1094343 (England and Wales)
Charity Registration No. SCO49759 (Scotland)
Company Registration No. 04379997 (England and Wales)

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

STEPS CHARITY WORLDWIDE

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 – 20

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr H Bansal (Chairman) (From 30 January 2023) Mrs V Boulton (Vice Chair) Mr M Atkinson (Resigned 5 March 2024) Mr W Mourad (Resigned 19 December 2023)
Secretary	Mrs L Guetg-Wyatt (Resigned 7 February 2023)
General Manager	Mr K Sanderson (Appointed 2 January 2024)
Charity Number	1094343 (England & Wales) SCO49759 (Scotland)
Company Number	04379997
Registered Office	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
Independent Examiner	Danielle Griffin FCA Moore (South) LLP Suite 3, Second Floor Friary Court 13-21 High Street Guildford Surrey GU1 3DG
Bankers	Barclays Bank plc Leicester LE87 2BB
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL
Accountants	Beyond Profit G104 Bolton Arena Arena Approach Bolton BL6 6LB

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

Structure, governance and management

The charity is controlled by its governing document, Memorandum of Association; and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

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 H Bansal
Miss V Boulton
Mr M Atkinson (Resigned 5 March 2024)
Mr W Mourad (Resigned 19 December 2023)

Recruitment and appointment of trustees

Trustees can be elected by the existing Trustees at meetings. At each Annual General Meeting one third of Trustees must retire, but being eligible can offer themselves for re-election.

Induction and training of new trustees

New Trustees are typically recruited from amongst the beneficiaries of the charity, health professionals or individuals with specific technical skills (IT, law, marketing, etc). The Board also reviews the skills of Trustees and will consider advertising for new Trustees to meet identified strategic needs. All new Trustees are offered a personalised induction to enable them to be fully conversant with the organisation, obligations under charity and company law, the memorandum and articles, the charity's operations, the staff structure and responsibilities, financial monitoring and the strategic plan. Trustees are made aware of and encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisational structure

The Board of Trustees is responsible for the governance and overall management of the Charity. The Board meets periodically as needed and aims to meet quarterly each year. The Trustees are responsible for the strategic direction of the charity and overseeing all the areas of its operation. The Board of Trustees delegates authority to the General Manager, Kenneth Sanderson (previously Virginia Boulton) for the efficient and effective day-to-day operation of the charity. The General Manager is empowered to make decisions and delegate authority for operations and is required to escalate high risk and /or high impact issues for the timely attention and consideration of the Board.

The Charity operates within a medical environment, and therefore it can on occasions be requested to offer condition specific support. The Board has made the decision that any specific condition support should be passed directly to a relevant health professional rather than having an internal appointed Medical Committee to offer this support.

Governance and internal control

The Trustees continue to consider and identify the major risks to which the charity is exposed. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing risks. The charity's system of internal controls are designed to provide reasonable but not absolute assurance against material misstatement or loss: this includes reviewing the Risk Register and mitigating strategies - the Risk Register was last fully reviewed and updated in June 2022 and a further review was undertaken at the December 2023 Board Meeting. The Trustees are satisfied that the systems in place minimise their exposure to the major risks. The policies and procedures of the charity continue to be reviewed on a rolling basis.

The Trustees hired an experienced General Manager to ensure that internal controls and risk reviews are implemented on a regular basis going forward.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities
Steps is the only UK charity working for all of those that are born or acquire in childhood a lower limb condition. The charity was founded by Sue Banton in 1980. It was set up to provide support and information to families of children with lower limb conditions, like Development Dysplasia of the Hip (DDH), Congenital Talipes Equinovarus (clubfoot) or other lower limb conditions such as Fibular or Tibial Hemimelia, Proximal Femoral Focal Deficiency or Perthes.

In 2002, we formed a charitable registered company and in 2003 the assets of the original charity were transferred to the new charitable company. The aims were the same except that, whilst the original charity was a children's charity, the new charity can also support adults. This is because many childhood musculoskeletal conditions of the lower limbs continue to affect adults - and, as children grow up, there is often a gap in knowledge and care provision.

In November 2019 we registered Steps Charity Worldwide in Scotland, as a registered Scottish charity. At the same time, we registered our interest to be become a charity in Northern Ireland. The Charity has decided not to pursue the application to become a Charity in Northern Ireland.

As a means of consolidation and building reserves, the Board decided in 2022 to focus primarily on UK based Charitable Activities and scaled back its international projects and international presence until it had time to prepare a longer term, fully costed, strategic plan.

Our Vision
We believe that all those affected by a childhood lower limb condition, being this congenital or acquired, should have the very best chance to achieve their maximum potential.

Our mission is to ensure:
- that those affected by childhood lower limb conditions are fully informed and supported, from diagnosis to treatment;
- that there is widespread understanding of childhood lower limb conditions and of the challenges facing those affected by them;
- that every effort is made to improve treatment and support for childhood lower limb conditions from birth to adulthood.

We do this:
- by providing practical and emotional support through our Steps Helpline and digital presence.
- by ensuring that families are as fully informed as possible about the realities, challenges and options that lie ahead, with a range of award-winning booklets, films and online resources;
- by offering a safe place to share concerns and to benefit from the experience of others, through our Family Contact Service and online community;
- by giving financial support to purchase specialist car seats for children;
- by increasing public awareness of childhood lower limb conditions, through our communication activities;
- by working with National Health Systems, to encourage best practice and to raise awareness of the issues concerning patients and their families;
- by striving for a better future, through our work with research projects to increase understanding of, and improve treatment for, all aspects of childhood lower limb conditions.

ACHIEVEMENT AND PERFORMANCE

The Trustees have continued to monitor revenue and expenses on a monthly basis, and have continued to scale back projects, initiatives and expenditure as required to secure the financial status of the Charity. During this reporting period, revenue and reserves both increased and the Trustees decided to recruit two new posts of General Manager and Fundraising Lead. These posts were filled in January 2024.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Charitable Activities
Our core service is our helpline information service. This includes our phoneline, email information service, family support from our volunteer network, access to an invitation only online group and resources including publications, videos and webinars. Each year we receive requests for support. These are mostly from parents but also from health professionals, family members and carers. Calls to the helpline are often from parents who are emotional and anxious, they need reliable information and reassurance while others find the resources they need online to answer their questions. Social media enquiries have increased year on year, and we expect this trend to continue. We have updated our pamphlets, posters and other media to include links to information through QR codes. We are moving forward to update our communication methods and as can be seen from the figures shown below, these methods of engagement are producing high levels of interaction with many more people accessing our help and support.

Steps Facebook page visited by 16,000 people during the year.

The "by invitation only", Facebook page visited by 6,800 members in the period

.
The "adult condition" Facebook page visited by 720 members.

The fundraising groups page visited by 113 members.

Instagram page visited by 4,400 people.

X, formerly Twitter, visited by 2,800 people

Steps YouTube pages visited by 34,000 people.

Our helpline services used by over 3,800 people in the period.

Claire Furmedge Equipment Fund
Through the Claire Furmedge Equipment Fund, the charity is able to offer grants to families to enable the purchase of car seats or harnesses for safe transportation of children whilst in hip spica plaster casts. During the financial year, a number of beneficiaries have received car seats or harnesses.

We are grateful to the family and friends of Claire for continuing to support the Fund and donating an extraordinary amount of money every year.

The National Lottery Community Fund, England, Wales and Scotland
The continued funding from the National Lottery in England, Wales and Scotland has allowed us to continue to offer the right help and support for families in these countries through a network of local volunteers who received training and support to do this.

The funding also helps recruit volunteers and supports our Helpline in delivery of support that parents require at the times they need it. The National Lottery support means we can continue offering the supply that our parents tell us they need.

Barbara Wards Children's Trust
Similarly, the support from the Barbara Wards Children's Trust has meant that the support parents tell us is of greatest value to them can be maintained and improved through offering QR code links to online reports, articles and webinars as well as through more traditional printer material.

Laila's Fund
The Charity continues to fundraise for Laila's Fund. We aim to provide support and assistance for families that decide to have elective amputation irrespective of whether this is caused by congenital condition, trauma or illness.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Step in Camp Fund
The Charity continues to fundraise for the Step in Camp Fund. The Step in Camps are designed to offer activities and workshops to families affected by lower limb conditions where the whole family can step in and share medical, social and emotional experiences that will bring some comfort and support to these families. These Camps have been highly successful, and the Board are looking to run more camps in the future as funding and resources allow.

Grants and Donations
During the Financial year the Charity gratefully received the following donations. The Board would like to acknowledge all the invaluable support received and in particular recognise the generous contributions of the following Bodies & Organisations:

The National Lottery Community Fund	£19,200
Barbara Wards Children's Charity	£5,000
St James Place Charitable Foundation	£2,500
AIB Community Fund	£2,500
The Grace Trust	£1,000
The Casey Trust	£1,000
The George Cadbury Trust	£1,000
The Monica Rabagliati Trust	£500

The charity is eternally grateful for a high value donation of £10,000 received during the year from an individual Miriam Salbestein. Miriam's daughter was born with hip dysplasia and Miriam had found difficulty in accessing relevant and recent information regarding the condition and receiving the level of support needed. This was accessed through Steps Worldwide so to show her gratitude and to ensure funding was available to meet the needs of other parents in this kind of situation, Miriam made this generous donation.

The charity continues to be thankful for the ongoing sponsorship support received from Fieldfisher a commercial partner which amounted to £11,000 in the financial year.

Increasing awareness through research projects, campaigns, conferences and publicity
We continue to be the principal parent's organisation on the advisory group of Public Health England's Newborn Infant Physical Examination programme (NIPE). Public Health England supports the UK National Screening Committee and is responsible for the NHS Screening Programmes. We have played an active role in the roll out of the NIPE programme across the UK and presented the work of Steps at several regional workshops. This has increased awareness of the support services the charity offers to health professionals on the frontline of identifying hip dysplasia.

Research Projects
Research remains a key part of our work. We are currently participating in the following projects:

Understanding of the experiences of children and their families when being treated for Perthes disease
Adam Galloway, a paediatric physiotherapist and Visiting Academic Clinical Fellow at the University of Leeds, is contributing to a growing body of work researching the effectiveness of different surgical and non-surgical treatments.

Adam has secured funding from the National Institute for Health Research (NIHR) to complete a PhD to develop a digital rehabilitation programme of care in the form of an app which is accessible for all children with Perthes disease. The research is split up into three workstreams:

1. Qualitative interviews with key stakeholders including, children, families' clinicians, clinical nurse specialists, physios and surgeons to understand the current experiences of non-surgical care and identify gaps in non-surgical treatment.
2. Developing an app in conjunction with NHS Digital which will enable people to access information about Perthes and allow children to log their exercise and other progress.
3. Testing the app with a group of patients and families attending the Children's Hospital in Leeds, to assess how useful it is as a non-surgical treatment.

The overall aim of the research, which is ongoing and will last four years in total, is to develop a better understanding of the experiences of children and their families when being treated for Perthes disease. Working with organisations like STEPS helps Adam access patients and families affected by Perthes, ensuring the voices of those most impacted by the disease are included. This information, combined with the expert opinion of clinicians and the summary of existing evidence, will ensure that the decisions we make to treat children with Perthes in the future are the best informed.

Financial review
During the year, the charity reported income of £235,556 which represents an increase of £33,832 on the previous year. The charity also reported a surplus in the current financial year of £75,083 (2023: £15,237) resulting in the charity having total reserves at the year-end of £135,362 (2023 - £60,279).

Our aim for 2023/24 was to continue to closely manage the financial position of the Charity to ensure long-term sustainability and as the financial position improves, the charitable activities of Steps be improved to meet increasing demand. The position has improved in the financial year and the Charity has returned another surplus with an increase in reserves. In the financial year 2024 /25, the finances are in line with expectations however, the Trustees remain keen to monitor and control costs while seeking to maximise revenues.

We are so grateful for our many supporters, old and new as they have provided a significant part of our income. We are very grateful to the commitment and tenacity of individuals in running marathons, holding coffee mornings, participating in community events and taking part in our awareness campaigns. We are also very grateful to companies, schools and nurseries who have selected Steps as their chosen charity.

Funds
At the year end the charity had funds of £135,362 compared to £60,279 in March 2023. Unrestricted funds stood at £98,999 compared to £23,387 in the previous year.

The Trustees' reserves policy is to maintain a level of unrestricted funds that will enable the charity to ensure a continuity of activity, make certain that all existing commitments are fulfilled and protect against unforeseen changes in circumstances.

In performing their annual review of the reserves policy, the Trustees felt that it was also necessary to reflect the current economic climate facing the UK, in particular the increased rate of Inflation and the Cost-of-Living pressures faced by individuals and organisations. The reserves policy for 2023/24 is therefore to aim to build unrestricted reserves to £45,000 by the end of the financial year. It is clear, this has been over achieved by approximately £54,000. This equated to between 5 and 6 months of core operational expenditure. This has enabled the Board to move forward and employ both a General Manager and a Lead Fundraising Officer on a part time basis.

The Trustees continually review the financial forecasts with the aim to maintain a robust financial plan allowing the charity to achieve its goals whilst maintaining reserves at a safe level. Trustees closely monitor reserves held by the Charity during the year and the reserves policy will be reviewed annually.

Plans for the future
The Trustees are committed to developing and extending the work of the charity, to realise our vision that all those with a childhood lower limb condition should have the very best chance to achieve their maximum potential. We recognise the need to keep our long-term strategy under review.

As part of the plans to expand our work, the trustees have unanimously decided to include 'Trauma' as part of the conditions the charity supports. This is because of the need to assist children faced with an amputation or lower limb impairments due to an accident.

The Charity have appointed an experienced General Manager in January 2024 to support the Board of Trustees in achieving the objectives of the Charity.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Investment policy
Steps can make investments that are within the guidelines and regulations issued from time to time by the Charity Commission. The charity holds funds in interest bearing bank accounts.

Risk factors
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Thank you
We would like to end the Trustees' report thanking our staff, volunteers, donors, partners, trustees and health professionals we work with. We would not be able to continue with our work without their hard work and support.

The role of General Manager was taken on by Kenneth Sanderson on the 2nd January 2024, taking over from Virginia Boulton who acted as Chief Executive Officer from January 2023 until January 2024. We would like to thank her for her time and commitment to the charity.

Trustees' Responsibilities in Relation to the Financial Statements
The Trustees (who are also directors of Steps Charity Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

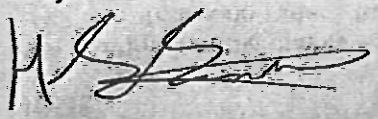
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102. The Trustees have taken the exemptions permitted by section 1A.

In addition, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This Annual Report was approved by the Board of Trustees on 16th Dec 24 and signed on their behalf by:



Mr Harinder Bansal
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, which are set out on pages 9 to 20.

Responsibilities and basis of report
As the charity 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') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; 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.

Use of our report
This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Danielle Griffin

Danielle Griffin FCA

Moore (South) LLP
Suite 3, Second Floor
13-21 High Street
Guildford
Surrey GU1 3DG

Dated 19 December 2024

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	182,298	30,983	213,281	146,143	41,284	187,427
Other trading activities	4	21,711	-	21,711	10,305	3,959	14,264
Investments	5	564	-	564	33	-	33
Total income		204,573	30,983	235,556	156,481	45,243	201,724
Expenditure on:							
Raising funds	6	12,715	-	12,715	8,616	-	8,616
Charitable activities	7	116,696	31,062	147,758	142,344	35,527	177,871
Total resources expended		129,411	31,062	160,473	150,960	35,527	186,487
Net income/(expenditure) for the year							
Net movement in funds		75,162	(79)	75,083	5,521	9,716	15,237
Fund balances at 1 April 2023		23,837	36,442	60,279	18,316	26,726	45,042
Fund balances at 31 March 2024		98,999	36,363	135,362	23,837	36,442	60,279

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Stocks	12	4,101		2.870	
Debtors	13	13,682		10,53(	
Cash at bank and in hand		125,240		59.355	
		143,023		72,755	
Creditors: amounts falling due within one year	14	(7,661)		(12,476)	
			135,362		60.279
Income funds					
Restricted funds	16		36,363		36,442
Unrestricted funds	17		98,999		23,837
			135,362		60,279

For the financial year ended 31 March 2024 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the charities Statement of Recommended Practice and Financial Reporting Standard 102 section 1A.

The financial statements were approved by the Trustees on 16th Dec 2024.

Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

Charity information

Steps Charity Worldwide is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Wilderspool Business Park, Greenalls Avenue, Warrington, England, WA4 6HL. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, "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).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources in operational existence for at least 12 months from the date of signature of this report. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income earned from fundraising events and trading activities to raise funds for the charity are recognised when entitlement has occurred.

Income from Government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest received is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. **Accounting Policies (Continued)**

1.4 Income resources (Continued)

Legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.5 Donation of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes details of the costs in relation to fundraising events, following up donations, and seeking voluntary contributions and donations from supporters, and available sources;
- Expenditure on charitable activities includes the costs of the charity's work with young people, sailing trips and other residential activities including all planning activities, maintenance of the charity's assets, preparation and follow up; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity, but do not directly relate to either cost of raising funds or charitable activities. These costs are all allocated to charitable activities.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. **Accounting Policies (Continued)**

1.9 **Cash and cash equivalents**
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 **Financial instruments**
The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set of the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounts at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or service that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognized when the charity's contractual obligations expire or are discharged or cancelled.

1.11 **Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 **Taxation**
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. **Accounting Policies (Continued)**

1.13 **Retirement benefits**
The charitable company pays contributions into a defined contribution scheme for its employees and the pension charge represents the amounts payable by the charitable company in respect of the year. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

2. **Critical Accounting Estimates and Judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key Sources of Estimation Uncertainty

The trustees have estimated the cost of the services and gifts that have been donated to the charity. These amounts are included in donations and legacies and charitable activities.

3. **Donations and Legacies**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations and gifts	150,298	3,283	153,581	143,127
Donated Gifts and Services	24,000	-	24,000	7,500
Grants	6,000	26,700	32,700	36,800
Legacies	2,000	1,000	3,000	-
	182,298	30,983	213,281	187,427
For the year ended 31 March 2023	146,143	41,284		187,427

4. **Other Trading Activities**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fundraising events	9,837	-	9,837	5,389
Shop income	874	-	874	875
Sponsorship	11,000	-	11,000	8,000
Other trading activities	21,711	-	21,711	14,264
For the year ended 31 March 2023	10,305	3,959		14,264

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5. Investments

	Unrestricted Funds 2024	Total 2024	Total 2023
		£	£
Interest receivable	564	564	33

All interest in 2023 was unrestricted.

6. Raising Funds

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	£	£	£	£
Fundraising and publicity	6,944	-	6,944	8,616
Staff costs	5,771	-	5,771	-
Total raising funds	12,715	-	12,715	8,616
For the year ended 31 March 2023	8,616	-		8,616

7. Charitable Activities

	Charitable Expenditure 2024	Charitable Expenditure 2023
	£	£
Staff costs	74,923	88,219
Rent and rates	1,008	978
Insurance	1,598	1,401
Telephone	2,645	3,381
Postage and stationery	362	706
Staff training and recruitment	1,264	1,800
Travel costs	6,417	4,948
Professional and consultancy fees	24,000	32,308
Advertising and website costs	336	(172)
General expenses and project costs	16,391	29,671
	128,944	163,240
Share of support costs (see note 8)	15,914	9,911
Share of governance costs (see note 8)	2,900	4,720
	147,758	177,871
Analysis by fund		
Unrestricted funds	116,696	142,344
Restricted funds	31,062	35,527
	147,758	177,871

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8. **Support Costs**

	Support Costs	Governance Costs	2024	2023
	£	£	£	£
Bookkeeping	8,053	-	8,053	1,665
Accountancy fees	-	900	900	3,145
Bank charges	3,416	-	3,416	3,500
Legal and professional	1,213	-	1,213	2,698
ICT and office costs	3,232	-	3,232	2,048
Independent examination fee	-	2,000	2,000	1,575
	15,914	2,900	18,814	14,631
Restricted funds	1,175	-	1,175	1,263
Unrestricted funds	14,739	2,900	17,639	13,368
	15,914	3,900	18,814	14,631

All costs were for Charitable Activities.

Included in 2023 were governance costs of £4,720.

9. **Trustees**

During the year, the trustees all gave freely their time and expertise without any form of remuneration or other benefit in cash or kind.

In the previous financial year, a trustee received £24,500 in consultancy fees and £440 in expenses when filling the vacant CEO role during the period June 2023 to December 2022. Fr om January 2023 to December 2023, had also filled the vacant CEO position, the individual in this position was a Trustee to March 2023, then stepped down and they donated their time and experience to oversee the running of the charity on a regular basis, this has been treated as a gift in kind at £22,500 (£7,500).

During the year, there was £666 reimbursed to trustees in respect of expenses incurred on behalf of the charity (2023: £440).

None of the trustees (or any person connected with them) made any donations to the charity (2023 - £Nil).

Trustee indemnity insurance is covered in the Charity insurance policy.

10. **Volunteers**

The charity has volunteers to help in their work supporting families.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11. Employees

Number of employees
The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charity and fundraising staff	2	3

Employment costs	2024 £	2023 £
Wages and salaries	76,595	83,463
Social security costs	2,445	2,858
Other pension costs	1,654	1,898
	80,694	88,219
Allocated as follows:		
Cost of raising funds	5,771	-
Charitable activities	74,923	88,219
	80,694	88,219

There were no employees whose annual remuneration was £60,000 or more (2023 – none).

The key management personnel of the charity comprise the Trustees and the manager. Following the departure of the CEO in May 2022, the Charity operated under the direct supervision of the trustees until January 2024 when a General Manager was employed. The total employee benefits of the key management personnel of the charity were £8,221 plus £22,500 gift in kind for a previous trustee covering the CEO role (2023: £24,500 was paid in consultancy fees to a trustee for covering the CEO role).

12. Stocks

	2024 £	2023 £
Goods for resale	4,101	2,870

13. Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	436	1,945
Prepayment and accrued income	13,246	8,585
	13,682	10,530

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security costs	2,782	1,505
Trade creditors	902	6,259
Other creditors	977	1,325
Accruals and deferred income	3,000	3,387
	7,661	12,476

15. Pensions

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

At 31 March 2024 the amount outstanding was £567 (2023 - £1,014).

16. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for special purposes:

	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Claire Furmedge Equipment Fund	5,381	2,950	(1,355)	6,976
The National Lottery Fund - England	6,969	10,000	(8,076)	8,893
Laila's Fund	2,588	1,333	-	3,921
The National Lottery Fund - Scotland	7,047	-	(7,047)	-
The National Lottery Fund - Wales	5,951	9,200	(6,752)	8,399
Stepin Camp	6,167	-	-	6,167
Anton Jurgens	1,804	-	(1,804)	-
St James Place Charitable Foundation	-	2,500	(2,075)	425
Barbara Ward Children's Charity	-	5,000	(3,453)	1,547
Other	535	-	(500)	35
	36,442	30,983	(31,062)	36,363

The Claire Furmedge Equipment fund consists of monies donated to the charity which is used to provide equipment (predominantly car seats) to those who are in need.

The National Lottery Fund England – Support for families in England. Recruit and train volunteers to support the helpline.

Laila's Fund – to provide support and assistance to the families who decide to have elective amputation, and to develop a prototype for Pediatric Prosthetic covers.

The National Lottery Fund Scotland – Support for families across Scotland and partnership working with hospitals in the region with volunteers.

The National Lotter Fund Wales – Support for families across Wales and working with staff in hospitals in Swansea, Cardiff and around the region, recruit volunteers.

Stepin Camp – To provide activities and workshops for the whole family of those affected by lower limb conditions.

Anton Jurgens – To provide funds to improve the digital services provided.

St James Place Charitable Foundation – To provide support in communities for young people with lower limb conditions.

16. **Restricted Funds (continued)**

Barbara Ward Children's Charity – To provide support through family support sessions and the continuing provision of volunteers, the charity helpline and literature.

Other - Monies from Sported Foundation to be used for the Clubfoot Day in June 2023.

For the year ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Claire Furmedge Equipment Fund	4,233	2,513	(1,365)	5,381
English Lottery Fund	2,882	10,000	(5,913)	6,969
Laila's Fund	7,945	4,500	(9,857)	2,588
Scottish Lottery Fund	2,722	8,000	(3,675)	7,047
Wales Lottery Fund	4,744	7,300	(6,093)	5,951
Stepin Camp	-	6,325	(158)	6,167
Anton Jurgens	-	6,000	(4,196)	1,804
Other	-	605	(70)	535
The Edwin Gostling Foundation	4,200	-	(4,200)	-
	26,726	45,243	(35,527)	36,442

The Edwin Gostling Foundation – The monies are to be used to offer support to parents through recruitment of volunteers, running family events, producing publications and literature, and working in hospitals with parents.

17. **Unrestricted Funds**

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2024 £
General Funds	23,837	204,573	(129,411)	-	98,999

For the year ended 31 March 2022

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2023 £
General Funds	18,316	156,481	(145,204)	(5,756)	23,837
International Projects	-	-	(5,756)	5,756	-
	18,316	156,481	(150,960)	-	23,837

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of Net Assets Between Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	98,999	36,363	135,362

For the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	23,837	36,442	60,279

19. Related Party Transactions

There were no disclosable related party transactions during the year (2023 – none).

Steps Charity

England & Wales - Charity number 1094343

Accounts

Charity Registration No. 1094343 (England and Wales)
Charity Registration No. SCO49759 (Scotland)
Company Registration No. 04379997 (England and Wales)

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

STEPS CHARITY WORLDWIDE

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 – 21

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Guetg-Wyatt (Chairman) (Resigned as Chairman 30 January 2023) (Resigned as Trustee 3 March 2023) Mr M Atkinson Mr H Bansal (Chairman) (From 30 January 2023) Mrs V Boulton Ms S Gamelin (Resigned 20 June 2022) Mr W Mourad Mr P Pounder (Resigned 8 December 2022)
Secretary	Mrs L Guetg-Wyatt (Resigned 7 February 2023) Mrs V Boulton (Appointed 7 February 2023)
Chief Executive Officer	Mr W Mourad (Appointed 20 June 2022 until 8 January 2023) Mrs L Guetg-Wyatt (Resigned 20 June 2022)
Charity Number	1094343 (England & Wales) SCO49759 (Scotland)
Company Number	04379997
Registered Office	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
Independent Examiner	Danielle Griffin FCA Moore (South) LLP Suite 3, Second Floor Friary Court 13-21 High Street Guildford Surrey GU1 3DG
Bankers	Barclays Bank plc Leicester LE87 2BB
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

Structure, governance and management
The charity is controlled by its governing document, Memorandum of Association; and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

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:

Ms Loredana Guetg-Wyatt (Resigned 3 March 2023)
Mr M Atkinson
Mr H Bansal
Miss V Boulton
Ms S Gamelin (Resigned 20 June 2022)
Mr W Mourad
Mr P Pounder (Resigned 8 December 2022)

Recruitment and appointment of trustees
Trustees can be elected by the existing Trustees at meetings. At each Annual General Meeting one third of Trustees must retire, but being eligible can offer themselves for re-election. This year S Gamelin retired on 20 June 2022, Paul Pounder retired on 8 December 2022 and Loredana Guetg-Wyatt retired on 3 March 2023. The remaining five Trustees were re-elected.

Induction and training of new trustees
New Trustees are typically recruited from amongst the beneficiaries of the charity, health professionals or individuals with specific technical skills (IT, law, marketing, etc). The Board also reviews the skills of Trustees and will consider advertising for new Trustees to meet identified strategic needs. All new Trustees are offered a personalised induction to enable them to be fully conversant with the organisation, obligations under charity and company law, the memorandum and articles, the charity's operations, the staff structure and responsibilities, financial monitoring and the strategic plan. Trustees are made aware of and encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisational structure
The Board of Trustees is responsible for the governance and overall management of the Charity. The Board meets periodically as needed and aims to meet quarterly each year. The Trustees are responsible for the strategic direction of the charity and overseeing all the areas of its operation. The Board of Trustees delegates authority to the Chief Executive Officer, Virginia Boulton (previously Wajih Mourad) for the efficient and effective day-to-day operation of the charity. The Chief Executive Officer is empowered to make decisions and delegate authority for operations and is required to escalate high risk and /or high impact issues for the timely attention and consideration of the Board.

The Charity operates within a medical environment, and therefore it can on occasions be requested to offer condition specific support. The Board has made the decision that any specific condition support should be passed directly to a relevant health professional rather than having an internal appointed Medical Committee to offer this support.

As a result of the impact of COVID on Steps, the Board decided to scale back some projects and the review and amendment of health information and publications. As a result, Steps did not renew PIF-TICK accreditation in May 2023.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Governance and internal control
The Trustees continue to consider and identify the major risks to which the charity is exposed. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing risks. The charity's system of internal controls are designed to provide reasonable but not absolute assurance against material misstatement or loss: this includes reviewing the Risk Register and mitigating strategies - the Risk Register was last reviewed and updated in June 2022 and the Trustees are satisfied that the systems in place minimise their exposure to the major risks. A further review of the Risk Register has been scheduled for the December 2023 Board Meeting. The policies and procedures of the charity are reviewed on a rolling basis.

The Trustees are in the process of hiring an experienced General Manager to ensure that internal controls and risk reviews are implemented on a regular basis going forward.

Objectives and activities
Steps is the leading charity working for all of those that are born or acquire in childhood a lower limb condition. The charity was founded by Sue Banton in 1980. It was set up to provide support and information to families of children with lower limb conditions, like Development Dysplasia of the Hip (DDH), Congenital Talipes Equinovarus (clubfoot) or other lower limb conditions such as Fibular or Tibial Hemimelia, Proximal Femoral Focal Deficiency or Perthes.

In 2002, we formed a charitable registered company and in 2003 the assets of the original charity were transferred to the new charitable company. The aims were the same except that, whilst the original charity was a children's charity, the new charity can also support adults. This is because many childhood musculoskeletal conditions of the lower limbs continue to affect adults - and, as children grow up, there is often a gap in knowledge and care provision.

In November 2019 we registered Steps Charity Worldwide in Scotland, as a registered Scottish charity. At the same time, we registered our interest to be become a charity in Northern Ireland. The Charity has decided not to pursue the application to become a Charity in Northern Ireland.

The Board has decided to focus primarily on UK based Charitable Activities and has scaled back its international projects and international presence.

Our Vision
We believe that all those affected by a childhood lower limb condition, being this congenital or acquired, should have the very best chance to achieve their maximum potential.

Our mission is to ensure:
- that those affected by childhood lower limb conditions are fully informed and supported, from diagnosis to treatment;
- that there is widespread understanding of childhood lower limb conditions and of the challenges facing those affected by them;
- that every effort is made to improve treatment and support for childhood lower limb conditions from birth to adulthood.

We do this:
- by providing practical and emotional support through our Steps Helpline and digital presence.
- by ensuring that families are as fully informed as possible about the realities, challenges and options that lie ahead, with a range of award-winning booklets, films and online resources;
- by offering a safe place to share concerns and to benefit from the experience of others, through our Family Contact Service and online community;
- by giving financial support to purchase specialist car seats for children;
- by increasing public awareness of childhood lower limb conditions, through our communication activities;
- by working with National Health Systems, to encourage best practice and to raise awareness of the issues concerning patients and their families;
- by striving for a better future, through our work with research projects to increase understanding of, and improve treatment for, all aspects of childhood lower limb conditions.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Trustees' Response to the Covid 19 Pandemic
In the previous Financial Period the impact of COVID on fundraising and income was significant. In this financial period as the recovery from Covid took affect the Charity were able to gradually restart normal fundraising and charitable activities. The Trustees have continued to monitor revenue and expenses on a monthly basis, and have continued to scale back projects, initiatives and expenditure as required to secure the financial status of the Charity. However, as Revenue has started to recover after the Financial Period, and the level of Reserves has started to increase, the Trustees have gradually started to increase research and fundraising activities.

Charitable Activities
Our core service is our helpline information service. This includes our phoneline, email information service, family support from a volunteer, access to an online group and resources including publications and videos. Each year we receive requests for support. These are mostly from parents but also from health professionals, family members and carers. Calls to the helpline are often from parents who are emotional and anxious, they need reliable information and reassurance while others find the resources from us online to answer their questions. Social media enquiries have increased year on year, and we expect this trend to continue. We find that the provision of a mix of traditional and digital support can better accommodate the scope of support needed.

Claire Furmedge Equipment Fund
Through the Claire Furmedge Equipment Fund, the charity is able to offer grants to families to enable the purchase of car seats or harnesses for safe transportation of children whilst in hip spica plaster casts. The Charity has reopened this grant funding after a temporary suspension due to Covid. During the financial a number of beneficiaries have received car seats or harnesses.

We are grateful to the family and friends of Claire for continuing to support the Fund and donating an extraordinary amount money every year.

The Anton Jurgens Charitable Trust
The funding we received from the trust was much appreciated as it allowed us to have resources to devote to providing the full range of support services that families ask for.

It helped to manage the transition to more digital services, thus we are in a position to respond with both traditional and digital services. As our helpline is our core service, this grant enabled us to ensure it is available when our beneficiaries need us.

The Edwin Gosling Foundation
The grant enabled us to offer support to parents through recruitment of volunteers, running family events, producing publications and literature, and working in hospitals with parents. Having the resources to support parents at the earliest stage possible makes a difference and can improve the outcomes for children being treated.

The Albert Hunt Trust
We were delighted to receive funds from this trust as it meant we had resources to recruit volunteers, parents with knowledge of the conditions we work with. As a valued resource and one of our helpline support services, volunteer support to parents new to the conditions is much appreciated by those that we support. Having a dedicated team of volunteers around the UK is central to the continued provision of our range of services.

Laila's Fund
The Charity continues to fundraise for Laila's Fund. We aim to provide support and assistance for families that decide to have elective amputation irrespective of whether this is caused by congenital condition, trauma or illness.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Step in Camp Fund
The Charity continues to fundraise for the 2023/24 Step in Camp Fund. The Step in Camps are designed to offer activities and workshops to families affected by lower limb conditions where the whole family can step in and share medical, social and emotional experiences that will bring some comfort and support to these families. These Camps have been highly successful, and the Board are looking to run a further camp in 2024.

Grants and Donations
During the Financial year the Charity gratefully received the following donations. The Board would like to acknowledge all the invaluable support received and in particular recognize the generous contributions of the following Bodies & Organisations:

Vogue Sourcing
Scotland Lottery
Wales Lottery
England Lottery
Field Fisher LLC
Next PLC
Arnold Clark
Woodroffe Benton
Sir Jules Thorn Charitable Trust
Barclays Sported Foundation Grant
Pro Insurance SolutionsLtd
Gardiner & Theobald LLC

Increasing awareness through research projects, campaigns, conferences and publicity
We continue to be the principal parent's organisation on the advisory group of Public Health England's Newborn Infant Physical Examination programme (NIPE). Public Health England supports the UK National Screening Committee and is responsible for the NHS Screening Programmes. We have played an active role in the roll out of the NIPE programme across the UK and presented the work of Steps at several regional workshops. This has increased awareness of the support services the charity offers to health professionals on the frontline of identifying hip dysplasia.

Steps are equally part of the Children's Prosthetic Advisory Group which works towards the provision of prosthetics for children. It is now possible for NHS Limb Fitting Centres to apply for funding for sports and activity prostheses through a special Children's Prosthetic Fund managed by the Department of Health.

At International levels Steps continues to be part of the **International Hip Dysplasia Registry Knowledge Translation Advisory Board. The** Knowledge Translation (KT) involves transferring research findings and scientific information to the hands of people and organisations who can use the information. It goes beyond disseminating knowledge, to put science into practical use.

This Advisory Board aims to create bi-directional communications with hip dysplasia stakeholders, to translate important hip dysplasia information to the public and identify research priorities based on patient and family needs. The Board is a collaboration with seven hip dysplasia outreach organisations: Steps Charity Worldwide, Healthy Hips Australia, International Hip Dysplasia Institute, DDH UK, Miles4Hips, Spica Life, and I'm A HIPpy Foundation. Together, the group helps guide the direction of research and knowledge translation activities from the ground up.

The Board is Co-Chaired by Dr. Kishore Mulpuri, an Orthopaedic Surgeon and Associate Professor at BC Children's Hospital and the University of British Columbia in Vancouver, Canada. The Mulpuri research team leads the International Hip Dysplasia Registry (IHDR), which is the largest pediatric hip dysplasia registry in the world.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Research Projects
Research remains a key part of our work. We are currently participating in the following projects:

Understanding of the experiences of children and their families when being treated for Perthes disease
Adam Galloway, a paediatric physiotherapist and Visiting Academic Clinical Fellow at the University of Leeds, is contributing to a growing body of work researching the effectiveness of different surgical and non-surgical treatments.

Adam has secured funding from the National Institute for Health Research (NIHR) to complete a PhD to develop a digital rehabilitation programme of care in the form of an app which is accessible for all children with Perthes disease. The research is split up into three workstreams:

1. Qualitative interviews with key stakeholders including, children, families' clinicians, clinical nurse specialists, physios and surgeons to understand the current experiences of non-surgical care and identify gaps in non-surgical treatment.
2. Developing an app in conjunction with NHS Digital which will enable people to access information about Perthes and allow children to log their exercise and other progress.
3. Testing the app with a small group of patients and families, to assess how useful it is as a non-surgical treatment.

The overall aim of the research, which will last four years, is to develop a better understanding of the experiences of children and their families when being treated for Perthes disease. Working with organisations like STEPS helps Adam access patients and families affected by Perthes, ensuring the voices of those most impacted by the disease are included. This information, combined with the expert opinion of clinicians and the summary of existing evidence, will ensure that the decisions we make to treat children with Perthes in the future are the best informed.

Collaborations with other charities and organisations

LimbArt – Logistic Partner
In February 2022, Steps entered into an agreement with LIMB-art to support more families and individuals impacted with lower limb conditions all over the world. LIMB-art is a British design and manufacturing company, based in the heart of beautiful North Wales, dedicated to producing prosthetic leg covers. Founded in 2018 by former Paralympic swimmer and medallist, Mark Williams and his wife Rachael. Mark is also a proud Steps Ambassador. LIMB-art will take responsibility for collecting used medical equipment such as Boots and Bars, Pavlik Harnesses, Prosthesis from parents, individuals, health professionals and hospitals. The equipment has been re-distributed to our partners based all over the world. Steps has already worked with LIMB-art on two projects in Romania and Mongolia and we are looking forward to working together and supporting more families and individuals with lower limb conditions all over the world.

Financial review
During the year the charity income decreased from £253,244 to £201,724. There was a surplus in the year of £15,237 compared with a deficit in 2022 of £55,573. This leaves total reserves at the year-end of £60,279 (2022 - £45,0472).

Our aim for 2022/23 was twofold. Firstly, to closely manage the financial position of the Charity to ensure long-term sustainable operations. Secondly to ensure that as the financial position has improved the charitable activities of Steps, which had need to be postponed due to COVID-19, be resumed and commitments delivered. The financial position has improved in the financial year and the Charity has returned to surplus with an increase in Reserves. In the financial year 2023 /24 the finances have continued to improve. However, the Trustees remain keen to monitor and control costs while seeking to maximise revenues.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

We are so grateful for our many supporters, old and new as they have provided a significant part of our income. We are very grateful to the commitment and tenacity of individuals in running marathons, holding coffee mornings, participating in community events and taking part in our awareness campaigns such as 1000 Clubfoot challenge, the Hip Dip and Kick it for Perthes. We are also very grateful to companies, schools and nurseries who have selected Steps as their chosen charity.

Funds
At the year end the charity had funds of £60,279. Of this £36,442 was restricted.

The Trustees' reserves policy is to maintain a level of unrestricted funds that will enable the charity to ensure a continuity of activity, make certain that all existing commitments are fulfilled and protect against unforeseen changes in circumstances.

At 31 March 2023, unrestricted reserves amounted to £23,837, which represents 1-2 months of operating expenditure.

In performing their annual review of the reserves policy, the Trustees felt that it was also necessary to reflect the current economic climate facing the UK, in particular the increased rate of Inflation and the Cost-of-Living pressures faced by individuals and organisations. The reserves policy for 2023/24 is therefore to aim to build unrestricted reserves to £45,000 by the end of the financial year, which equates to approximately 3 months of core operational expenditure with a view to further growth of reserves in future years. This had been exceeded in the current financial year to date (2023/24) with unrestricted reserves reported at over £50,000.

The Trustees are continually reviewing the financial forecasts with the aim of maintaining a robust financial plan which will allow the objects of the charity to be achieved while at the same time returning reserves to the desired level. The Trustees will be closely monitoring the level of reserves held by the Charity during the year and the reserves policy will continue to be reviewed annually.

Plans for the future
The Trustees are committed to developing and extending the work of the charity, to realise our vision that all those with a childhood lower limb condition should have the very best chance to achieve their maximum potential. We recognise the need to keep our long-term strategy under review.

As part of the plans to expand our work, the trustees have unanimously decided to include 'Trauma' as part of the conditions the charity supports. This is because of the need to assist children faced with an amputation or lower limb impairments due to an accident.

The Charity are actively seeking to recruit an experienced General Manager to support the Board of Trustees in achieving the objectives of the Charity.

Investment policy
Steps can make investments that are within the guidelines and regulations issued from time to time by the Charity Commission. The charity holds funds in interest bearing bank accounts.

Risk factors
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Thank you
We would like to end the Trustees' report thanking our staff, volunteers, donors, partners, trustees and health professionals we work with. We would not be able to continue with our work without their hard work and support.

Loredana Guetg-Wyatt resigned from the Board in March 2023.

In May 2022 Paul Pounder stepped down as the Chair and was replaced by Loredana Guetg-Wyatt. In January 2023 Loredana asked to step down as the Chair, and the Board asked Harinder Bansal to take the Chair. Harinder agreed and is the incumbent in the Chair.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023

The role of Chief Executive Officer was undertaken by Wajih Mourad, until January 2023, whilst he continued to hold the position of Treasurer on the Board. We would like to thank him for his support and dedication in working with the Board to take the Charity forwards through these financially challenging times. Virginia Boulton was asked and agreed to act as Chief Executive Officer from January 2023. We would like to thank Virginia for her commitment and dedication to the work of the Charity in both her previous role as Chair and in her role as Chief Executive Officer.

The Charity is currently advertising for a General Manager who will be responsible for the day to day management, and the supervision of the team and our essential volunteers.

Trustees' Responsibilities in Relation to the Financial Statements
The Trustees (who are also directors of Steps Charity Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 applicable Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102. The Trustees have taken the exemptions permitted by section 1A.

In addition, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This Annual Report was approved by the Board of Trustees on 18 December 2023 and signed on their behalf by:

Mr Harinder Bansal
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out on pages 10 to 21.

Responsibilities and basis of report
As the charity 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') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; 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.

Use of our report
This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Danielle Griffin FCA

Moore (South) LLP
Suite 3, Second Floor
13-21 High Street
Guildford
Surrey GU1 3DG

Dated:

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	146,143	41,284	187,427	170,598	66,100	236,698
Other trading activities	4	10,305	3,959	14,264	16,809	-	16,509
Investments	5	33	-	33	17	-	17
Total income		156,481	45,243	201,724	187,124	66,100	253,224
Expenditure on:							
Raising funds	6	8,616	-	8,616	8,101	-	8,101
Charitable activities	7	142,344	35,527	177,871	224,262	76,614	300,876
Total resources expended		150,960	35,527	186,487	232,363	76,614	308,977
Net income/(expenditure) for the year							
Net movement in funds		5,521	9,716	15,237	(45,239)	(10,514)	(55,753)
Fund balances at 1 April 2022		18,316	26,726	45,042	63,555	37,240	100,795
Fund balances at 31 March 2023		23,837	36,442	60,279	18,316	26,726	45,042

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Stocks	12	2,870		5,424	
Debtors	13	10,530		28,835	
Cash at bank and in hand		59,355		38,146	
		72,755		72,405	
Creditors: amounts falling due within one year	14	(12,476)		(27,363)	
			60,279		45,042
Income funds					
Restricted funds	16		36,442		26,726
Unrestricted funds	17		23,837		18,316
			60,279		45,042

For the financial year ended 31 March 2023 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the charities Statement of Recommended Practice.

The financial statements were approved by the Trustees on 18 December 2023

Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Charity information
Steps Charity Worldwide is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Wilderspool Business Park, Greenalls Avenue, Warrington, England, WA4 6HL. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, "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).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources in operational existence for at least 12 months from the date of signature of this report. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income earned from fundraising events and trading activities to raise funds for the charity are recognised when entitlement has occurred.

Income from Government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest received is accounted for on an accruals basis.

1. **Accounting Policies (Continued)**

1.4 Income resources (Continued)

Legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.5 Donation of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes details of the costs in relation to fundraising events, following up donations, and seeking voluntary contributions and donations from supporters, and available sources;
- Expenditure on charitable activities includes the costs of the charity's work with young people, sailing trips and other residential activities including all planning activities, maintenance of the charity's assets, preparation and follow up; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 **Allocation of support costs**

Support costs are those functions that assist the work of the charity, but do not directly relate to either cost of raising funds or charitable activities. These costs are all allocated to charitable activities.

1.8 **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1. **Accounting Policies (Continued)**

1.9 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 **Financial instruments**

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set of the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounts at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or service that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognized when the charity's contractual obligations expire or are discharged or cancelled.

1.11 **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1. **Accounting Policies (Continued)**

1.13 **Retirement benefits**
The charitable company pays contributions into a defined contribution scheme for its employees and the pension charge represents the amounts payable by the charitable company in respect of the year. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

2. **Critical Accounting Estimates and Judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key Sources of Estimation Uncertainty

The trustees have estimated the cost of the services and gifts that have been donated to the charity. These amounts are included in donations and legacies and charitable activities.

3. **Donations and Legacies**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	133,643	9,484	143,127	145,929
Donated Gifts and Services	7,500	-	7,500	32,530
Grants	5,000	31,800	36,800	47,200
Legacies	-	-	-	11,039
	146,143	41,283	187,427	236,698
For the year ended 31 March 2022	170,598	66,100		236,698

4. **Other Trading Activities**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fundraising events	1,430	3,959	5,389	6,704
Shop income	875	-	875	1,805
Sponsorship	8,000	-	8,000	8,000
Other trading activities	10,305	3,959	14,264	16,509
For the year ended 31 March 2022	16,509	-		16,509

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5. **Investments**

	Unrestricted Funds 2023	Total 2023	Total 2022
		£	£
Interest receivable	33	-	17

6. **Raising Funds**

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Fundraising and publicity	8,616	-	8,616	8,101
For the year ended 31 March 2022				
Fundraising and publicity	8,101	-		8,101

All interest in 2022 was unrestricted.

7. **Charitable Activities**

	Charitable Expenditure 2023	Charitable Expenditure 2022
	£	£
Staff costs	88,219	91,598
Rent and rates	978	936
Insurance	1,401	834
Telephone	3,381	2,710
Postage and stationery	706	1,043
Staff training	1,800	385
Travel costs	4,948	9,999
Professional and consultancy fees	32,308	39,318
Advertising and website costs	(172)	29,244
General expenses and project costs	29,671	102,372
Donated time	-	2,280
	163,240	280,719
Share of support costs (see note 8)	9,911	11,843
Share of governance costs (see note 8)	4,720	8,314
	177,871	300,876
Analysis by fund		
Unrestricted funds	142,344	224,262
Restricted funds	35,527	76,614
	177,871	300,876

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8. **Support Costs**

	Support Costs £	Governance Costs £	2023 £	2022 £
Bookkeeping	1,665	-	1,665	5,229
Accountancy fees	-	3,145	3,145	1,585
Bank charges	3,500	-	3,500	3,346
Legal and professional	2,698	-	2,698	6,026
ICT and office costs	2,048	-	2,048	2,471
Independent examination fee	-	1,575	1,575	1,500
	9,911	4,720	14,631	20,157
Restricted funds	1,263	-	1,263	-
Unrestricted funds	8,648	4,720	13,368	20,157
	9,911	4,720	14,631	20,157

All costs were for Charitable Activities.

Included in 2022 were governance costs of £8,314.

9. **Trustees**

None of the trustees (or any person connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year (2022 - £Nil).

None of the trustees (or any person connected with them) made any donations to the charity (2022 - £Nil).

The Chief Executive role was filled by a trustee for part of the year and they received £24,500 (2022 - £Nil) in consultancy fees.

A trustee donated their time and experience to set up the new website, this has been treated as a gift in kind at £Nil (2022 - £2,000).

10. **Volunteers**

The charity has volunteers to help in their work supporting families.

11. **Employees**

Number of employees
The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charity and fundraising staff	4	4

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11. **Employees (continued)**

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	83,463	86,006
Social security costs	2,858	3,650
Other pension costs	1,898	1,942
	88,219	91,598

There were no employees whose annual remuneration was £60,000 or more (2022 – none).

12. **Stocks**

	2023	**2022**
	£	**£**
Goods for resale	2,870	5,424

13. **Debtors**

	2023	**2022**
	£	**£**
Amounts falling due within one year:		
Other debtors	1,945	6,866
Prepayment and accrued income	8,585	21,969
	10,530	28,835

14. **Creditors: amounts falling due within one year**

	2023	**2022**
	£	**£**
Other taxation and social security costs	1,505	2,047
Trade creditors	6,259	9,678
Other creditors	1,325	4,589
Accruals and deferred income	3,387	11,049
	12,476	27,363

15. **Pensions**

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

At 31 March 2023 the amount outstanding was £1,014 (2022 - £415).

16. **Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for special purposes:

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Claire Furmedge Equipment Fund	4,233	2,513	(1,365)	5,381
English Lottery Fund	2,882	10,000	(5,913)	6,969
Laila's Fund	7,945	4,500	(9,857)	2,588
Scottish Lottery Fund	2,722	8,000	(3,675)	7,047
Wales Lottery Fund	4,744	7,300	(6,093)	5,951
Stepin Camp	-	6,325	(158)	6,167
Anton Jurgens	-	6,000	(4,196)	1,804
Other	-	605	(70)	535
The Edwin Gostling Foundation	4,200	-	(4,200)	-
	26,726	45,243	(35,527)	36,442

The Claire Furmedge Equipment fund consists of monies donated to the charity which is used to provide equipment (predominantly car seats) to those who are in need.

England Lottery Funding – Support for families in England. Recruit and train volunteers to support the helpline.

Laila's Fund – to provide support and assistance to the families who decide to have elective amputation, and to develop a prototype for Pediatric Prosthetic covers.

Big Lottery Scotland – Support for families across Scotland and partnership working with hospitals in the region with volunteers.

Big Lottery Wales – Support for families across Wales and working with staff in hospitals in Swansea, Cardiff and around the region, recruit volunteers.

Stepin Camp – To provide activities and workshops for the whole family of those affected by lower limb conditions.

Anton Jurgens – To provide funds to improve the digital services provided.

Other - Monies from Sported Foundation to be used for the Clubfoot Day in June 2023.

The Edwin Gostling Foundation – The monies are to be used to offer support to parents through recruitment of volunteers, running family events, producing publications and literature, and working in hospitals with parents.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16. **Restricted Funds (continued)**

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Claire Furmedge Equipment Fund	1,700	2,533	-	4,233
English Lottery Fund	-	10,000	(7,118)	2,882
Laila's Fund	17,557	19,367	(28,979)	7,945
Scottish Lottery Fund	6,700	10,000	(13,978)	2,722
Wales Lottery Fund	6,550	10,000	(11,806)	4,744
SJP CH Foundation	600	-	(600)	-
Contact a Family – Pears Grant	-	7,200	(7,200)	-
The D'Oyly Carte Charitable Trust	3,033	-	(3,033)	-
Rathbone Charity Trust	1,100	-	(1,100)	-
Cheshire Community	-	2,000	(2,000)	-
The Edwin Gostling Foundation	-	5,000	(800)	4,200
	37,240	66,100	(76,614)	26,726

SJP CH Foundation – Support families via the helpline services.

Contact a Family Pears Grant – Support parents during Covid, online webinars for parents.

The D'Oyly Carte Charitable Trust – Helpline costs, volunteer support/information.

Rathbone Charity Trust – Work in Liverpool and Merseyside area to support families and volunteers. Work with Alder Hey Children's hospital.

Cheshire Community – Recruit and train volunteers to support families in Cheshire during Covid.

17. **Unrestricted Funds**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2023 £
General Funds	18,316	156,481	(145,204)	(5,756)	23,837
International Projects	-	-	(5,756)	5,756	-
	18,316	156,481	(150,960)	-	23,837

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2022 £
General Funds	63,555	187,054	(198,547)	(33,746)	18,316
International Projects	-	70	(33,475)	33,405	-
Perthes	-	-	(341)	341	-
	63,555	187,124	(232,363)	-	18,316

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18. **Analysis of Net Assets Between Funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	23,837	36,442	60,279

For the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	18,316	26,726	48,327

19. **Related Party Transactions**

There were no disclosable related party transactions during the year (2022 – none).

Steps Charity

England & Wales - Charity number 1094343

Accounts

Charity Registration No. 1094343 (England and Wales)
Charity Registration No. SCO49759 (Scotland)
Company Registration No. 04379997 (England and Wales)

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

STEPS CHARITY WORLDWIDE

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 – 24

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L Guetg-Wyatt (Chairman) (Appointed 21 July 2022) Miss J Stansfield (Resigned 16 December 2021) Mr M Atkinson (Appointed 21 February 2022) Mr H Bansal Ms R Bootland (Resigned 16 December 2021) Mrs V Boulton Ms A Boyle (Resigned 16 December 2021) Ms S Gamelin (Appointed 13 January 2022) (Resigned 20 June 2022) Mr W Mourad (Appointed 21 February 2022) Mr P Pounder
Secretary	Mrs L Guetg-Wyatt
Chief Executive Officer	Mr W Mourad (Appointed 20 June 2022) Mrs L Guetg-Wyatt (Resigned 20 June 2022)
Charity Number	1094343 (England & Wales) SCO49759 (Scotland)
Company Number	04379997
Registered Office	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
Independent Examiner	Danielle Griffin FCA Moore (South) LLP Priory House Pilgrims Court Sydenham Road Guildford Surrey GU1 3RX
Bankers	Barclays Bank plc Leicester LE87 2BB
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

Structure, governance and management

The charity is controlled by its governing document, Memorandum of Association; and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

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:

Mrs L Guetg-Wyatt (Chairman) (Appointed 21 July 2022)
Miss J Stansfield (Resigned 16 December 2021)
Mr M Atkinson (Appointed 21 February 2022)
Mr H Bansal
Ms R Bootland (Resigned 16 December 2021)
Mrs V Boulton
Ms A Boyle (Resigned 16 December 2021)
Ms S Gamelin (Appointed 13 January 2022) (Resigned 20 June 2022)
Mr W Mourad (Appointed 21 February 2022)
Mr P Pounder

Recruitment and appointment of trustees

Trustees can be elected by the existing Trustees at meetings. At each Annual General Meeting one third of Trustees must retire but being eligible can offer themselves for re-election. This year all trustees retired, however, the board's three longest serving members, Ms Ruth Bootland, Miss Julie Stansfield and Ms Angela Boyle, took the decision not to stand for re-election and so resigned from the board at the Annual General Meeting held on 16 December 2021. The remaining three trustees were re-elected and three new Trustees have subsequently been recruited and appointed. All members of the charity are entitled to vote.

Induction and training of new trustees

New Trustees are typically recruited from amongst the beneficiaries of the charity, health professionals or individuals with specific technical skills (IT, law, marketing, etc). The Board also reviews the skills of Trustees and will consider advertising for new Trustees to meet identified strategic needs. All new Trustees are offered a personalised induction to enable them to be fully conversant with the organisation, obligations under charity and company law, the memorandum and articles, the charity's operations, the staff structure and responsibilities, financial monitoring and the strategic plan. Trustees are made aware of and encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisational structure

The Board of Trustees is responsible for the governance and overall management of the Charity. The Board meets periodically as needed and aims to meet quarterly each year. The Trustees are responsible for the strategic direction of the charity and overseeing all the areas of its operation. The Board of Trustees delegates authority to the Chief Executive Officer, Wajih Mourad (previously Loredana Guetg-Wyatt) for the efficient and effective day-to-day operation of the charity. The Chief Executive Officer is empowered to make decisions and delegate authority for operations and is required to escalate high risk and /or high impact issues for the timely attention and consideration of the Board.

The Charity operates within a medical environment, and therefore it can on occasions be requested to offer condition specific support. The Board has made the decision that any specific condition support should be passed directly to a relevant health professional rather than having an internal appointed Medical Committee to offer this support.

The Board also acknowledged the need to follow a robust production process for its health information, such as parents guides, videos, leaflets and website. It was therefore decided to obtain an external accreditation, in addition to the BMA awards, that would support the charity's robust production process.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2022

In July 2021, Steps Charity Worldwide ("Steps") submitted its application to the PIF TICK organisation with a view to become accredited by 2022. The PIF TICK criteria was developed in consultation with the Patient Information Forum's 1,000 strong membership representing 300 cross sector organisations. In July 2021, a public website, www.piftick.org.uk, was launched to raise awareness of PIF TICK accredited members and help people find trusted health information.

The site also includes guides on topics including spotting false health information and understanding evidence.

To be awarded the PIF TICK an organisation must show its health information production process meets ten criteria. This means that anybody reading, watching or listening to our resources can be assured that it is evidence-based, understandable, jargon-free, up-to-date and produced to the best possible standards.

Steps was awarded with the PIF TICK in May 2022 after an in-depth review of its processes, policies and procedures. The aim is to continue to be awarded year after year to provide individuals impacted with lower limb conditions the best possible information.

Governance and internal control
The Trustees continue to consider and identify the major risks to which the charity is exposed. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing risks. The charity's system of internal controls are designed to provide reasonable but not absolute assurance against material misstatement or loss: this includes reviewing the Risk Register and mitigating strategies - the Risk Register was last reviewed and updated in June 2022 and the Trustees are satisfied that the systems in place minimise their exposure to the major risks. The policies and procedures of the charity are reviewed on a rolling basis.

Objectives and activities
Steps is the leading charity working for all of those that are born or acquire in childhood a lower limb condition. The charity was founded by Sue Banton in 1980. It was set up to provide support and information to families of children with lower limb conditions, like Development Dysplasia of the Hip (DDH), Congenital Talipes Equinovarus (clubfoot) or other lower limb conditions such as Fibular or Tibial Hemimelia, Proximal Femoral Focal Deficiency or Perthes.

In 2002, we formed a charitable registered company and in 2003 the assets of the original charity were transferred to the new charitable company. The aims were the same except that, whilst the original charity was a children's charity, the new charity can also support adults. This is because many childhood musculoskeletal conditions of the lower limbs continue to affect adults - and, as children grow up, there is often a gap in knowledge and care provision.

In November 2019 we registered Steps Charity Worldwide in Scotland, as a registered Scottish charity. At the same time, we registered our interest to be become a charity in Northern Ireland. At present they are waiting for the legislation to be enacted, but until such time we can operate as a charity and fundraise.

Although the charity always aimed at supporting children, families and adults at a worldwide level, the charity was predominantly viewed as a 'UK' based charity with local reach rather than international. It was therefore decided in 2020 to emphasize the charity's worldwide presence and international projects. The Board is still considering its international projects and will be revisiting its international presence at the Annual General Meeting in December 2022.

Our Vision
We believe that all those affected by a childhood lower limb condition, being this congenital or acquired, should have the very best chance to achieve their maximum potential.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2022

Our mission is to ensure:
- that those affected by childhood lower limb conditions are fully informed and supported, from diagnosis to treatment;
- that there is widespread understanding of childhood lower limb conditions and of the challenges facing those affected by them;
- that every effort is made to improve treatment and support for childhood lower limb conditions from birth to adulthood.

We do this:
- by providing practical and emotional support through our Steps Helpline and digital presence;
- by ensuring that families are as fully informed as possible about the realities, challenges and options that lie ahead, with a range of award-winning booklets, films and online resources;
- by offering a safe place to share concerns and to benefit from the experience of others, through our Family Contact Service and online community;
- by giving financial support to purchase specialist car seats for children;
- by increasing public awareness of childhood lower limb conditions, through our communication activities;
- by working with National Health Systems, to encourage best practice and to raise awareness of the issues concerning patients and their families;
- by striving for a better future, through our work with research projects to increase understanding of, and improve treatment for, all aspects of childhood lower limb conditions.

ACHIEVEMENT AND PERFORMANCE

Trustees' Response to the Covid 19 Pandemic
Towards the end of the financial and reporting year 2019-20 it became clear that Steps Charity Worldwide would be significantly affected by the COVID-19 pandemic. National Health Pathways were subject to changes leading to delays in obtaining the necessary care. In developing countries, programmes to support children with lower limb conditions were temporarily stopped as it was not possible for families to travel to the hospitals. Our volunteers were no longer able to support families in the clinics and all activities, including community fundraising, came to a stop. We were also not able to access our storage facilities preventing us from distributing our publications to National Health Systems in the UK and abroad.

In April 2020, an in-depth review of the Charity's activities and programmes was performed to ascertain the impact of COVID-19 and throughout the pandemic the Trustees, along with the Chief Executive Officer, were careful to follow changing government guidance and kept financial projections under close review. The Charity has a cloud-based structure which enabled staff to work remotely and took advantage of Government grants where applicable.

Although regulations were being lifted during the financial period, the Charity remained unable to offer support to beneficiaries within the hospital environment and therefore the Charity took the opportunity to trial new ways to support beneficiaries such as the use of Stepin Camps.

We were delighted to receive once again Lottery Funding to enhance our network of volunteers in England, Scotland and Wales. Our volunteers are a core element of our services; helping parents consider their options, listening, supporting, and sharing their experiences. With the additional pressure of the pandemic the Lottery Funding has been necessary to strengthen and enhance this service so that it was accessible in the United Kingdom in a structured and organised programme.

Charitable Activities
Our core service is our helpline information service. This includes our phoneline, email information service, family support from a volunteer, access to an online group and resources including publications and videos. Each year we estimate that we receive 3,000 to 3,500 requests for support. These are mostly from parents but also from health professionals, family members and carers. Calls to the helpline are often from parent's who are emotional and anxious, they need reliable information and reassurance while others find the resources from us online to answer their questions. Social media enquiries have increased year on year and we expect this trend to continue. We find that the provision of a mix of traditional and digital support can better accommodate the scope of support needed.

In 2020, Steps invested a considerable amount of money towards new online resources. Through our collaboration with Tusko, we have created videos that can be viewed by thousands of families and individuals as and when needed. It is the aim of the Charity to continue this collaboration in order to transition all current resources online as well as creating new ones to support the rarer conditions.

Claire Furmedge Equipment Fund
Through the Claire Furmedge Equipment Fund, the charity is able to offer grants to families to enable the purchase of car seats or harnesses for safe transportation of children whilst in hip spica plaster casts. Due to COVID-19, the Charity temporarily suspended the grant. The reason for this was two fold. Firstly, there was a shortage of car seats from the suppliers and secondly the Charity identified that the demand for the seats had decreased due to the postponement of many Developmental Dysplasia of the Hip (DDH) operations. Since the year end, Steps found that the situation had changed and requests were now calling in for car seats and so from July 2022 began to utilise the fund again to provide car seats to those in need.

We are grateful to the family and friends of Claire for continuing to support the Fund and donating a generous amount of money every year.

Laila's Fund
In December 2020, to coincide with the International Day for Persons with Disability, we were pleased to officially launch the Laila Steps Fund. Laila is an extraordinary little girl who was born with Fibular Hemimelia. Since 2018 Laila's mum and dad, Jenna and Shaun, have organised several fundraising events, including a Ball in the Lake District which raised over £15,000. In October 2021, Jenna and Shaun ran the London Marathon to raise money for Steps where they personally raised £9,633 for Laila's fund in the year. Laila's Fund has been used to provide:

Emotional Support (through videos, publications and guides); Based on the feedback received from parents of amputee children as well as health professionals, we believe there is currently a lack of emotional and practical support for families that decide to have an elective amputation irrespective of whether this is caused by a congenital condition, trauma or illness. This is perceived to be the case particularly for families that come from a disadvantaged background or from ethnic minorities. Steps aim to produce a series of parents guides, videos and factsheets which will help families through the difficult decision of opting for an amputation. The information will provide practical solutions to everyday challenges as well as supporting parents and children attending nurseries or school.

Prosthetic Leg – A basic right: Laila was born in England and can access the excellent services of the NHS. Laila is also able to receive activity prosthesis such as running blades and water activity legs as part of the Department of Health fund. Unfortunately, this is not the case for children living outside of Great Britain. Furthermore, once Laila will become an adult, the fund will no longer support her and she will be forced to purchase her own activity prosthesis.

With the money raised we aim to support families and individuals accessing activity prosthesis as well as equipment in those countries where there is no available fund. We also aim to provide children in developing countries access to every-day prothesis which will enable them to walk again.

Stepin Camps: For many people with a lower limb difference or loss, life is about everyday challenges that require inner strength, a loving and supportive family and friends, and the availability of good equipment and care to unlock their true potential. The Stepin camps are designed to offer activities and workshops where the entire family can "step-in" and share medical, social and emotional experiences that will be of use and some comfort to the families involved.

Through the support of Laila's fund, the Charity was able to run two successful Stepin Camps in October 2021 with the help and support of The Calvert Trust in the Lake District. Following the success of the October camps we have since run a further four day camp in April 2022 and hope to run another camp in 2023.

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Increasing awareness through research projects, campaigns, conferences and publicity
We continue to be the principal parent's organisation on the advisory group of Public Health England's Newborn Infant Physical Examination programme (NIPE). Public Health England supports the UK National Screening Committee and is responsible for the NHS Screening Programmes. We have played an active role in the roll out of the NIPE programme across the UK and presented the work of Steps at several regional workshops. This has increased awareness of the support services the charity offers to health professionals on the frontline of identifying hip dysplasia.

Steps are equally part of the Children's Prosthetic Advisory Group which works towards the provision of prosthetics for children. It is now possible for NHS Limb Fitting Centres to apply for funding for sports and activity prostheses through a special Children's Prosthetic Fund managed by the Department of Health.

At International levels Steps continues to be part of the **International Hip Dysplasia Registry Knowledge Translation Advisory Board**. The Knowledge Translation (KT) involves transferring research findings and scientific information to the hands of people and organisations who can use the information. It goes beyond disseminating knowledge, to put science into practical use.

This Advisory Board aims to create bi-directional communications with hip dysplasia stakeholders, to translate important hip dysplasia information to the public and identify research priorities based on patient and family needs. The Board is a collaboration with seven hip dysplasia outreach organisations: Steps Charity Worldwide, Healthy Hips Australia, International Hip Dysplasia Institute, DDH UK, Miles4Hips, Spica Life, and I'm A HIPpy Foundation. Together, the group helps guide the direction of research and knowledge translation activities from the ground up.

The Board is Co-Chaired by Dr. Kishore Mulpuri, an Orthopaedic Surgeon and Associate Professor at BC Children's Hospital and the University of British Columbia in Vancouver, Canada. The Mulpuri research team leads the International Hip Dysplasia Registry (IHDR), which is the largest paediatric hip dysplasia registry in the world.

On the 30th of May 2021, the Hip Hope Networked launched the International Hip Health Day to promote and emphasize the need of research for hip related conditions.

Research Projects
Research remains a key part of our work. We are currently participating in the following projects:

Understanding of the experiences of children and their families when being treated for **Perthes disease.**

Adam Galloway, a paediatric physiotherapist and Visiting Academic Clinical Fellow at the University of Leeds, is contributing to a growing body of work researching the effectiveness of different surgical and non-surgical treatments.

Adam has secured funding from the National Institute for Health Research (NIHR) to complete a PhD to develop a digital rehabilitation programme of care in the form of an app which is accessible for all children with Perthes disease. The research is split up into three workstreams:

1. Qualitative interviews with key stakeholders including, children, families' clinicians, clinical nurse specialists, physios and surgeons to understand the current experiences of non-surgical care and identify gaps in non-surgical treatment.

2. Developing an app in conjunction with NHS Digital which will enable people to access information about Perthes and allow children to log their exercise and other progress.

3. Testing the app with a small group of patients and families, to assess how useful it is as a non-surgical treatment.

The overall aim of the research, which will last four years, is to develop a better understanding of the experiences of children and their families when being treated for Perthes disease. Working with organisations like Steps helps Adam access patients and families affected by Perthes, ensuring the voices of those most impacted by the disease are included. This information, combined with the expert opinion of clinicians and the summary of existing evidence, will ensure that the decisions we make to treat children with Perthes in the future are the best informed.

School Accessibility Assessment
In March 2021 Steps entered into an agreement with Walk:ENABLE.CIC with the aim to develop materials to support teachers, parents, and clinicians in performing school assessment for children affected by lower limb conditions.

In late 2021 Steps launched a survey aimed at children in school (including nursery) up to the age of 16 affected by lower limb conditions. The survey included 26 questions and aimed at understanding the current physical accessibility limitations in school for children affected by lower limb conditions.

In addition to the survey, three specific workshops were held at the Stepin Camps where families and children were invited to take part in a discussion forum on schools and accessibility. Based on the results of these workshops as well as the survey, an initial guideline has been drafted that will require to be reviewed and assessed by teachers. The Board is currently considering how best to progress matters and will review this project in 2023.

The BOSS Study
The British Orthopaedic Surgery Surveillance (BOSS) Study is a nationwide reporting mechanism to determine the occurrence and outcomes in rare children's orthopaedic diseases, Slipped Capital Femoral Epiphysis (SCFE) and Perthes' Disease. The study aims to make reporting cases of rare orthopaedic diseases easier for busy consultants and provide accurate information about how many cases are happening across the UK and how treatment is working.

This will help researchers plan studies to improve the ways such conditions are treated and improve the prognosis for affected children. The initial phase of the project, involving recruiting hospitals to record cases of these hip diseases is complete and the next stage, to ask families to sign up for studies to help improve treatment has begun.

Collaborations with other charities and organisations

LimbArt – Logistic Partner
In February 2022, Steps entered into an agreement with LIMB-art to support more families and individuals impacted with lower limb conditions all over the world. LIMB-art is a British design and manufacturing company, based in the heart of beautiful North Wales, dedicated to producing prosthetic leg covers. Founded in 2018 by former Paralympic swimmer and medalist, Mark Williams and his wife Rachael. Mark is also a proud Steps Ambassador. LIMB-art will take responsibility for collecting used medical equipment such as Boots and Bars, Pavlik Harnesses, Prosthesis from parents, individuals, health professionals and hospitals. The equipment will then be re-distributed to our partners based all over the world. Steps has already worked with LIMB-art on two projects in Romania and Mongolia and we are looking forward to working together and supporting more families and individuals with lower limb conditions all over the world.

LIMB-art – Prosthetic Cover for Children
In 2021 Steps entered into an agreement with Limb-Art with the aim to design and create the first ever prosthetic leg cover for children. It is estimated that there are approximately 65 million people globally that live with limb amputations with 1.5 million people undergoing amputations – mostly lower limb – each year. Most amputees need access to prosthetic services and this need is expected to double by 2050.

About 5% of amputees are children and they are traditionally fitted with pole legs and/or foam leg covers which are replaced regularly as the child grows.

The aim of the new cover is to create a product that is very easy to fit and allows a child to change it as many times as they wish, without the need to visit a prosthetic centre or having a new leg fitted. At a time where health professionals are battling with resources, we believe it is essential to develop a product that a family can order online and receive directly at home. Unlike foam prosthetic leg covers, which are traditionally available on the NHS, the new leg covers can be easily sanitised and are designed for all users of above knee and below knee prostheses. The covers are made from Hi Tech Nylon Composite which are easy to produce but equally can be recycled and adapted.

The first paediatric prosthetic cover was delivered to Leo White in Greater Manchester in early January 2022. A further 9 prosthetic covers are going to be awarded to deserving families later in 2023.

Clubfoot World
Clubfoot.World is an umbrella organisation that unites and supports patient associations, foundations and support groups from more than 30 countries whose lives are affected by clubfoot.

Clubfoot.World is founded by members of the Dutch Clubfoot Foundation. They initiated the Dutch guideline for clubfoot treatment and were able to transform the Dutch clubfoot treatment landscape to just eleven centres that are approved to treat clubfoot.

In 2021 Steps became a member of Clubfoot World and started collaborating with some of its members in Europe, with the aim of supporting them with the provision of medical equipment (Boots and Bars). A Memorandum of Understanding was signed with Asociatia Varus Equin in Romania and to date more than 600 Foot Abductions Braces have been shipped via our logistics partner Limb-art to Romania.

Global Clubfoot Initiative (GCI) - RUNFREE 2030
Steps continues to be part of the Global Clubfoot Initiative (GCI) with the view of supporting the RUNFREE 2030 campaign; a vision of a world where every child born with clubfoot can walk and run free from disability. GCI is an umbrella group of organisations working on the issue of clubfoot.

RunFree 2030 is a Global Strategy to End Clubfoot Disability, launched by GCI members, which sets out an ambition to ensure that by 2030 at least 70% of children born with clubfoot in lower and middle income countries can access treatment.

Currently, less than 15% of children in these countries access treatment that would prevent a lifetime of disability. Those children who do not access treatment face a lifetime severely affected by clubfoot, experiencing ongoing pain, limited mobility, and reduced opportunities in education, employment and relationships. The Global Clubfoot Strategy sets out a comprehensive approach, tackling the issue of clubfoot on a global scale through developing and supporting national clubfoot programs providing the highly effective Ponseti treatment.

Through this collaboration Steps aims to expand the support currently provided in the UK and abroad to those impacted with lower limb conditions to other countries.

In 2020 Steps Worldwide awarded The Nuffield Department of Orthopaedics, Rheumatology and Musculoskeletal Sciences, University of Oxford a total of £12,535 towards the translation project of the Africa Clubfoot Training Basic Treatment Provider Course into Mongoli. The purpose of the project was to translate the Basic Course standardised teaching slides, provider course participant and faculty manuals and associated course documents into Mongoli to expand the availability of clubfoot training resources to our training partners in Mongolia. The translation was finalised in early January 2022 and we would like to express our immense gratitude to Batzorig Munkhuu from the NGO Beautiful Foot in Mongolia for his dedication and support throughout the project.

As part of phase II of the project Batzorig Munkhuu and his son, who suffers from complex clubfoot, were invited to attend various appointments and meetings in the United Kingdom. The aim of phase II of the project was twofold: to ascertain how best children with complex clubfoot can be treated locally and if a local solution is not feasible due to limited knowledge or medical equipment, how to proceed with treatment overseas.

Phase III of the project consists a 'teach it forward' training session, where qualified Ponseti teachers would work with contacts in hospitals and universities in Mongolia teaching first a level 1 course, then review the additional needs. Such training would allow immediate implementation of robust methods to diagnose and treat simple cases of clubfoot, whilst allowing identification of more complex cases which may need additional attention either locally or overseas. The training of educational staff will allow the inclusion of the training in future iterations of the physiotherapy training, which can be supported by the Beautiful Foot organisation, and allow long term maintenance of the training.

Cure International India Trust
Steps were invited to support CURE International (India) in undertaking their "Elimination of disability from Clubfoot" project that was going to be run from two clinics based in Chandigarh, India. The programme already had 1,010 children enlisted at the clinics and the project aimed to use the Ponseti method of treating clubfoot as well as offering counselling and support facilities to families through the training of healthcare professionals and clinic counsellors. In July 2021, Steps invested £12,500 to support this project. The remaining £14,000 being Government funded. The results of the project were reported to Steps in May 22. The main outcomes have been identified as: an additional 125 beneficiaries were identified and treated at the clinics; 1,000 foot abduction braces were distributed from the clinics to the children in various sizes following the initial casting (each child generally receiving between 3-4 different braces); and parents have, as part of the counselling sessions, been taught essential exercises required for long term care. Steps are satisfied that the objectives of this project have been met and delighted to be informed that the work is going to continue with the support of Government funding and resources.

Philippines Band of Mercy
In June 2021, Steps entered into an agreement with Philippines Band of Mercy to donate 684 Foot Abduction Braces to enable them to deliver their Clubfoot program, being run from the Philippines Clubfoot Resource Centre (PCRC), providing Ponseti Treatment for children affected by Clubfoot in the period July 21 to July 22. The initial cost of supplying the braces amount to £10,262 and was paid by Steps in July 2021 with an additional amount of £2,700 being paid in June 2022 to cover the customs and duty costs of importing the braces into the Philippines.

Steps Charity NPC
Steps continues to provide financial support to Steps Charity NPC based in South Africa. In 2021 the Charity awarded the organisation with £3,800 towards the sponsorship of the 2021/22 Expanding Clubfoot Africa Education webinar series.

This webinar series provided an opportunity to discuss the latest studies and knowledge on key aspects of clubfoot treatment. There were three webinars which were held on the 23 November, 7 December 2021 and 25 January 2022. The webinars were attended by 450 participants from 45 different countries.

Financial review
During the year the charity income decreased from £325,536 to £253,244. There was a deficit in the year of £55,753 compared with a surplus in 2020 of £71,607. This leaves total reserves at the year-end of £45,042 (2020 - £100,795).

Our aim for 2021/22 was to ensure that, as the pandemic restrictions were lifted, the charitable activities of Steps, which had needed to be postponed due to COVID-19, be resumed and commitments delivered, especially in relation to the international work and research that had been started, prior to the pandemic. The result of this was to increase the charitable costs of the Charity at a time when the income was still at a lower level due to the reduced opportunities for fundraising activities, thus the Board made the decision to utilise reserves in order to meet these commitments. All pre-pandemic commitments have now been completed and the Trustees are now keen to pursue a period of cost rationalisation of the Charity as well as seeking new sources of unrestricted funding in order to rebuild the level of reserves.

We are so grateful for our many supporters, old and new as they have provided a significant part of our income. We are very grateful to the commitment and tenacity of individuals in running marathons (including the Virtual London Marathon), holding coffee mornings and other community events and completing challenge events including sky dives, Tough Mudder, swims, cycles, walks and hiking mountains. We are also very grateful to companies, schools and nurseries who have selected Steps as their chosen charity.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2022

Funds
At the year end the charity had funds of £45,042. Of this £24,408 was restricted.

The Trustees' reserves policy is to maintain a level of unrestricted funds that will enable the charity to ensure a continuity of activity, make certain that all existing commitments are fulfilled and protect against unforeseen changes in circumstances.

At 31 March 2022, unrestricted reserves amounted to £20,634, which represents 1-2 months of operating expenditure. The decrease in reserves held at the end of the financial year was due to the continued impact of the pandemic on the Charity.

In performing their annual review of the reserves policy, the Trustees felt that it was also necessary to reflect the current economic climate facing the UK. The reserves policy for 2022/23 is therefore to aim to build unrestricted reserves to £35,000 by the end of the financial year, which equates to approximately 3 months of core operational expenditure with a view to further growth of reserves in future years. This will be done by trying to find new sources of unrestricted income. Since the year end, there has been work undertaken to attract corporate donations by building long term relationships with specific companies and in addition to this we are also asking our existing supporters and beneficiaries to remember us in our winter appeal and to share this appeal via social media in the hope of attracting new supporters.

The Trustees are continually reviewing the financial forecasts with the aim of maintaining a robust financial plan which will allow the objects of the charity to be achieved while at the same time returning reserves to the desired level. The Trustees will be closely monitoring the level of reserves held by the Charity during the year and the reserves policy will continue to be reviewed annually.

Plans for the future
The Trustees are committed to developing and extending the work of the charity, to realise our vision that all those with a childhood lower limb condition should have the very best chance to achieve their maximum potential. We recognise the need to keep our long-term strategy under review.

As part of the plans to expand our work, the trustees have unanimously decided to include 'Trauma' as part of the conditions the charity supports. This is because of the need to assist children faced with an amputation or lower limb impairments due to an accident.

Investment policy
Steps can make investments that are within the guidelines and regulations issued from time to time by the Charity Commission. The charity holds funds in interest bearing bank accounts.

Risk factors
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Thank you
We would like to end the Trustee's report thanking our staff, volunteers, donors, partners, trustees and health professionals we work with. We would not be able to continue with our work without their hard work and support.

A special thank you must go to Loredana Guetg-Wyatt who, whilst being the Chief Executive Officer of the Charity, has again invested an enormous amount of her own time and on a number of occasions has waived her costs and expenses during the year, enabling the charity to continue with its vital role of supporting families and individuals with lower limb conditions. We appreciate her dedication to the Charity and its beneficiaries. In May 2022, it was felt that Loredana Guetg-Wyatt could best serve the Charity by taking her expertise to Board level and again becoming a Trustee and subsequently was asked by the other Trustees and agreed to be the Chair following the wish of Paul Pounder to step down from this position.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2022

The role of Chief Executive Officer is now being undertaken by Wajih Mourad, on a temporary basis, whilst he continues to hold the position of Treasurer on the Board. We would like to thank him for his support and dedication in working with the Board to take the Charity forwards through these financially challenging times.

We would equally like to express our gratitude to Paul Pounder who agreed to take on the role of Chair at the Annual General Meeting in December 2021 until a suitable replacement could be found. Paul also must be given a heartfelt thanks as each year he has volunteered the charity his time and skills to ensure that it continues to operate successfully as a cloud based organisation.

Trustees' Responsibilities in Relation to the Financial Statements
The Trustees (who are also directors of Steps Charity Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 applicable Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102. The Trustees have taken the exemptions permitted by section 1A.

In addition, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This Annual Report was approved by the Board of Trustees on 8 December 2022 and signed on their behalf by:



Mrs Loredana Guetg-Wyatt
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, which are set out on pages 13 to 24.

Responsibilities and basis of report
As the charity 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') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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
Since the company's gross income exceeded £250,000 your examiner must be a member 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 member of the ICAEW.

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 and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; 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.

Use of our report
This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Danielle Griffin

Danielle Griffin FCA

Moore (South) LLP
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey GU1 3RX

Dated: 13 December 2022

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	178,598	66,100	244,698	211,450	105,531	316,981
Other trading activities	4	8,509	-	8,509	8,481	-	8,481
Investments	5	17	-	17	74	-	74
Total income		187,124	66,100	253,224	220,005	105,531	325,536
Expenditure on:							
Raising funds	6	8,101	-	8,101	712	-	712
Charitable activities	7	224,262	76,614	300,876	158,810	94,407	253,217
Total resources expended		232,363	76,614	308,977	159,522	94,407	253,929
Net (expenditure)/income for the year							
Net movement in funds		(45,239)	(10,514)	(55,753)	60,483	11,124	71,607
Fund balances at 1 April 2021		63,555	37,240	100,795	3,072	26,116	29,188
Fund balances at 31 March 2022		18,316	26,726	45,042	63,555	37,240	100,795

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Stocks	12	5,424		6,550	
Debtors	13	28,835		4,280	
Cash at bank and in hand		38,146		107,929	
		72,405		118,759	
Creditors: amounts falling due within one year	14	(27,363)		(17,964)	
			45,042		100,795
Income funds					
Restricted funds	16		26,726		37,240
Unrestricted funds	17		18,316		63,555
			45,042		100,795

For the financial year ended 31 March 2022 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the charities Statement of Recommended Practice and Financial Reporting Standard 102 section 1A.

The financial statements were approved by the Trustees on 8 December 2022

Mrs Loredana Guetg-Wyatt
Trustee and Chairman

Company Registration No. 04379897

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

Charity information
Steps Charity Worldwide is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Wilderspool Business Park, Greenalls Avenue, Warrington, England, WA4 6HL. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, "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) and Financial Reporting Standard 102 section 1A.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources in operational existence for at least 12 months from the date of signature of this report. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income earned from fundraising events and trading activities to raise funds for the charity are recognised when entitlement has occurred.

Income from Government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest received is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1. **Accounting Policies (Continued)**

1.4 Income resources (Continued)

Legacies are accounted for at the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
- when a distribution is made from the estate.

Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.5 Donation of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes details of the costs in relation to fundraising events, following up donations, and seeking voluntary contributions and donations from supporters, and available sources;
- Expenditure on charitable activities includes the costs of the charity's work with young people, sailing trips and other residential activities including all planning activities, maintenance of the charity's assets, preparation and follow up; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 **Allocation of support costs**

Support costs are those functions that assist the work of the charity, but do not directly relate to either cost of raising funds or charitable activities. These costs are all allocated to charitable activities.

1.8 **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1. **Accounting Policies (Continued)**

1.9 **Cash and cash equivalents**
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 **Financial instruments**
The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set of the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounts at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or service that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognized when the charity's contractual obligations expire or are discharged or cancelled.

1.11 **Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 **Taxation**
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1. **Accounting Policies (Continued)**

1.13 **Retirement benefits**

The charitable company pays contributions into a defined contribution scheme for its employees and the pension charge represents the amounts payable by the charitable company in respect of the year. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

2. **Critical Accounting Estimates and Judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key Sources of Estimation Uncertainty

The trustees have estimated the cost of the services and gifts that have been donated to the charity. These amounts are included in donations and legacies and charitable activities.

3. **Donations and Legacies**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	132,029	21,900	153,929	128,610
Government grants – JRS	-	-	-	8,847
Donated Gifts and Services	32,530	-	32,530	85,850
Grants	3,000	44,200	47,200	93,674
Legacies	11,039	-	11,039	-
	178,598	66,100	244,698	316,981
For the year ended 31 March 2021	211,450	105,531		316,981

4. **Other Trading Activities**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fundraising events	6,704	-	6,704	7,883
Shop income	1,805	-	1,805	598
Other trading activities	8,509	-	8,509	8,481
For the year ended 31 March 2021	8,481	-		8,481

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5. Investments

	Unrestricted Funds 2022	Total 2022	Total 2021
		£	£
Interest receivable	17	17	74

6. Raising Funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
	£	£	£	£
Other fundraising costs	8,101	-	8,101	712
For the year ended 31 March 2021				
Fundraising and publicity	712	-		712

7. Charitable Activities

	Charitable Expenditure 2022	Charitable Expenditure 2021
	£	£
Staff costs	91,598	77,752
Rent and rates	936	646
Insurance	834	1,200
Telephone	2,710	1,914
Postage and stationery	1,043	635
Staff training	385	799
Repairs, renewals and equipment hire	-	156
Travel costs	9,999	1,965
Professional and consultancy fees	39,318	39,520
Advertising and website costs	29,244	19,028
General expenses and project costs	102,372	75,276
Donated time	2,280	18,050
	280,719	236,941
Share of support costs (see note 8)	11,843	5,371
Share of governance costs (see note 8)	8,314	10,905
	300,876	253,217
Analysis by fund		
Unrestricted funds	224,262	158,810
Restricted funds	76,614	94,407
	300,876	253,217

8. **Support Costs**

	Support Costs	Governance Costs	2022	2021
	£	£	£	£
Bookkeeping	-	5,229	5,229	8,478
Accountancy fees	-	1,585	1,585	1,427
Bank charges	3,346	-	3,346	2,525
Legal and professional	6,026	-	6,026	1,750
ICT and office costs	2,471	-	2,471	1,096
Independent examination fee	-	1,500	1,500	1,000
	11,843	8,314	20,157	16,276

All costs were for Charitable Activities.

Included in 2021 were governance costs of £10,905.

9. **Trustees**

None of the trustees (or any person connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year (2021 - £Nil).

None of the trustees (or any person connected with them) made any donations to the charity (2021 - £Nil).

A Trustee donated their time and experience to set up the new website, this has been treated as a gift in kind at £2,000 (2021 - £5,000).

10. **Volunteers**

The charity has volunteers to help in their work supporting families.

11. **Employees**

Number of employees
The average monthly number of employees during the year was 4 (2021 – 3).

	2022 Number	2021 Number
Charity and fundraising staff	4	3

Employment costs	2022 £	2021 £
Wages and salaries	86,006	73,573
Social security costs	3,650	2,530
Other pension costs	1,942	1,649
	91,598	77,752

There were no employees whose annual remuneration was £60,000 or more (2021 – none).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12. **Stocks**

	2022 £	2021 £
Goods for resale	5,424	6,550

13. **Debtors**

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	6,866	2,700
Prepayment and accrued income	21,969	1,580
	28,835	4,280

14. **Creditors: amounts falling due within one year**

	2022 £	2021 £
Other taxation and social security costs	2,047	1,793
Trade creditors	9,678	6,279
Other creditors	4,589	1,243
Accruals and deferred income	11,049	8,649
	27,363	17,964

15. **Pensions**

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

At 31 March 2022 the amount outstanding was £415 (2021 - £347).

16. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for special purposes:

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Claire Furmedge Equipment fund	1,700	2,533	-	4,233
English Lottery Fund	-	10,000	(7,118)	2,882
Laila's Fund	17,557	19,367	(28,979)	7,945
Scottish Lotto Fund	6,700	10,000	(13,978)	2,722
Wales Lottery fund	6,550	10,000	(11,806)	4,744
SJP CH Foundation	600	-	(600)	-
Contact a Family – Pears Grant	-	7,200	(7,200)	-
The D'Oyly Carte Charitable Trust	3,033	-	(3,033)	-
Rathbone Charity Trust	1,100	-	(1,100)	-
Cheshire Community	-	2,000	(2,000)	-
The Edwin Gostling Foundation	-	5,000	(800)	4,200
	37,240	66,100	(76,614)	26,726

The Claire Furmedge Equipment fund consists of monies donated to the charity which is used to provide equipment (predominantly car seats) to those who are in need.

England Lottery Funding – Support for families in England. Recruit and train volunteers to support the helpline.

The Laila's Fund consists of monies donated by the family and friends of Laila to support children with lower limb conditions. The fund has ben used during the year to develop a Prototype for Pediatric Prosthetic covers and for the running of two Stepin camps which took place in October 2021.

Big Lottery Scotland – support for families across Scotland and partnership working with hospitals in the region with volunteers.

Big Lottery Wales – Support for families across Wales and working with staff in hospitals in Swansea, Cardiff and around the region, recruit volunteers.

SJP CH Foundation – Support families via the helpline services.

Contact a Family Pears Grant – Support parents during Covid, online webinars for parents.

The D'Oyly Carte Charitable Trust – Helpline costs, volunteer support/information.

Rathbone Charity Trust – Work in Liverpool and Merseyside area to support families and volunteers. Work with Alder Hey Children's hospital.

Cheshire Community – Recruit and train volunteers to support families in Cheshire during Covid.

The Edwin Gostling Foundation – the monies are to be used to offer support to parents through recruitment of volunteers, running family events, producing publications and literature, and working in hospitals with parents.

16. Restricted Funds (continued)

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Claire Furmedge Equipment fund	-	1,700	-	1,700
English Lottery Fund	4,950	10,000	(14,950)	-
Laila's Fund	14,400	3,157	-	17,557
RAF Fundraising	500	-	(500)	-
BCCOS Project	1,175	7,500	(7,675)	-
Scottish Lotto Fund	3,246	10,000	(16,546)	6,700
The Angus Lawson Trust	1,845	10,520	(12,365)	-
Wales Lottery fund	-	9,900	(3,350)	6,550
Covid response Lottery fund	-	34,504	(34,504)	-
SJP CH Foundation	-	2,500	(1,900)	600
CAF Family – Pears Grant	-	9,000	(9,000)	-
The D'Oyly Carte Charitable Trust	-	3,500	(467)	3,033
Rathbone Charity Trust	-	1,250	(150)	1,100
Cheshire Community	-	2,000	(2,000)	-
	26,116	105,531	(94,407)	37,240

The RAF Fund represents donations received from the students and lectures of the Universities of Glasgow and Strathclyde Air Squadrons to be allocated to hip dysplasia new video resources.

The British Society of Children's Orthopaedic Surgery project (BSCOS Project) consists of monies donated by the member of the society to create a series of videos on lower limb conditions.

The Angus Lawson Trust – Production of videos and films that focus on the conditions we work with. To film, edit and finalise information webinars and covert to film.

Covid Response Lottery Funding – Maintain services for families through the pandemic, transition to online services, maintain staff levels.

17. Unrestricted Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfer £	Balance at 31 March 2022 £
General Funds	63,555	187,054	(198,547)	(33,746)	18,316
International Projects	-	70	(33,475)	33,405	-
Perthes	-	-	(341)	341	-
	63,555	187,124	(232,363)	-	18,316

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
General Funds	3,072	220,005	(159,522)	63,555

18. Analysis of Net Assets Between Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	18,316	26,726	48,327

For the year ended 31 March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Current assets/(liabilities)	63,555	37,240	100,795

19. Related Party Transactions

There were no disclosable related party transactions during the year (2021 – none).

Steps Charity

England & Wales - Charity number 1094343

Accounts

Charity Registration No. 1094343 (England and Wales)
Charity Registration No. SCO49759 (Scotland)
Company Registration No. 04379997 (England and Wales)

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

STEPS CHARITY WORLDWIDE

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 – 21

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Pounder (Chairman) Miss J Stansfield (Resigned 16 December) Mr H Bansal (Appointed 23 January 2021) Mr H Bhundia (Resigned 1 July 2020) Ms R Bootland (Resigned 16 December) Mrs V Boulton (Appointed 1 July 2020) Ms A Boyle (Resigned 16 December) Mrs D Earll (Resigned 21 November 2020)
Secretary	Mrs L Guetg-Wyatt
Chief Executive Officer	Mrs L Guetg-Wyatt
Charity Number	1094343 (England & Wales) SCO49759 (Scotland)
Company Number	04379997
Principal Address	c/o Mrs Loredana Gueta-Wyatt 28 Branksea Avenue Poole BH15 4DP
Registered Office	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
Independent Examiner	Danielle Griffin FCA Moore (South) LLP Priory House Pilgrims Court Sydenham Road Guildford Surrey GU1 3RX
Bankers	Barclays Bank plc Leicester LE87 2BB
Solicitors	Brabners Horton House Exchange Flags Liverpool L2 3YL

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

Structure, governance and management

The charity is controlled by its governing document, Memorandum of Association; and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

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:

Ms R Bootland
Miss J Stansfield (Chairman)
Mr H Bansal (Appointed 23 January 2021)
Mr H Bhundia (Treasurer) (Retired 1 July 2020)
Ms A Boyle
Miss V Boulton (Appointed 1 July 2020)
Mrs D C Earll (Treasurer) (Retired 21 November 2020)
Mr P Pounder (Appointed 1 October 2019)

Recruitment and appointment of trustees

Trustees can be elected by the existing Trustees at meetings. At each Annual General Meeting one third of Trustees must retire but being eligible can offer themselves for re-election. This year all trustees retired and were re-elected. All members of the charity are entitled to vote.

Induction and training of new trustees

New Trustees are typically recruited from amongst the beneficiaries of the charity, health professionals or individuals with specific technical skills (IT, law, marketing, etc). The Board also reviews the skills of Trustees and will consider advertising for new Trustees to meet identified strategic needs. All new Trustees are offered a personalised induction to enable them to be fully conversant with the organisation, obligations under charity and company law, the memorandum and articles, the charity's operations, the staff structure and responsibilities, financial monitoring and the strategic plan. Trustees are made aware of and encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisational structure

The Board of Trustees is responsible for the governance and overall management of the Charity. The Board meets periodically as needed and aims to meet quarterly each year. The Trustees are responsible for the strategic direction of the charity and overseeing all the areas of its operation. The Board of Trustees delegates authority to the Chief Executive Officer, Loredana Guetg-Wyatt for the efficient and effective day-to-day operation of the charity. The Chief Executive Officer is empowered to make decisions and delegate authority for operations and is required to escalate high risk and /or high impact issues for the timely attention and consideration of the Board.

In 2015, due to the increased number of calls requesting differing condition specific support, the Board agreed to form a Medical Committee, chaired by Tim Theologis, enabling the Charity to provide accurate and up to date information to families and individuals. The Medical Committee played an active role in research as well as supporting the Helpline team. Since the retirement of Tim Theologis, the Board has agreed to pass condition specific support directly to the relevant health professionals rather than being reviewed by an appointed Medical Committee. In addition, it was agreed that medical publications would be reviewed by established medical societies such as the British Society for Children's Orthopaedic Surgery.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Governance and internal control
The Trustees continue to consider and identify the major risks to which the charity is exposed. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing risks. The charity's system of internal controls are designed to provide reasonable but not absolute assurance against material misstatement or loss: this includes reviewing the Risk Register and mitigating strategies - the Trustees are satisfied that the systems in place minimise their exposure to the major risks. In 2020 we implemented Salesforce to manage all inquiries as well as donors in line with GDPR and other regulations. We have an ongoing IT maintenance contract to ensure reliability and security which, together with our website are considered to be key to the ongoing activities of Steps and are vital to our charitable activities. Policies and procedures are reviewed on a rolling basis.

Objectives and activities
Steps is the leading charity working for all of those that are born or acquire in childhood a lower limb condition. The charity was founded by Sue Banton in 1980. It was set up to provide support and information to families of children with lower limb conditions, like Development Dysplasia of the Hip (DDH), Congenital Talipes Equinovarus (clubfoot) or other lower limb conditions such as Fibular or Tibial Hemimelia, Proximal Femoral Focal Deficiency or Perthes.

In 2002, we formed a charitable registered company and in 2003 the assets of the original charity were transferred to the new charitable company. The aims were the same except that, whilst the original charity was a children's charity, the new charity can also support adults. This is because many childhood musculoskeletal conditions of the lower limbs continue to affect adults - and, as children grow up, there is often a gap in knowledge and care provision.

In November 2019 we registered Steps Charity Worldwide in Scotland, as a registered Scottish charity. At the same time, we registered our interest to be become a charity in Northern Ireland.

Although the charity always aimed at supporting children, families and adults at a worldwide level, the charity was predominantly viewed as a 'UK' based charity with local reach rather than international. It was therefore decided in 2020 to emphasize the charity's worldwide presence and international projects. A new website was created under the name of Steps Worldwide with a view to slowly transition away from Steps Charity UK. This transition is gradually taking place and it is estimated that by the end of 2022 the charity will undertake a rebranding exercise.

Our Vision
We believe that all those affected by a childhood lower limb condition, being this congenital or acquired, should have the very best chance to achieve their maximum potential.

Our mission is to ensure:
- that those affected by childhood lower limb conditions are fully informed and supported, from diagnosis to treatment;
- that there is widespread understanding of childhood lower limb conditions and of the challenges facing those affected by them;
- that every effort is made to improve treatment and support for childhood lower limb conditions from birth to adulthood.

We do this:
- by providing practical and emotional support through our Steps Helpline and digital presence;
- by ensuring that families are as fully informed as possible about the realities, challenges and options that lie ahead, with a range of award-winning booklets, films and online resources;
- by offering a safe place to share concerns and to benefit from the experience of others, through our Family Contact Service and online community;
- by giving financial support to purchase specialist car seats for children;
- by increasing public awareness of childhood lower limb conditions, through our communication activities;
- by working with National Health Systems, to encourage best practice and to raise awareness of the issues concerning patients and their families;
- by striving for a better future, through our work with research projects to increase understanding of, and improve treatment for, all aspects of childhood lower limb conditions.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFOMRANCE

Trustees' Response to the Covid 19 Pandemic

Towards the end of the financial and reporting year 2019-20 it became clear that Steps Charity Worldwide would be significantly affected by the COVID-19 pandemic. National Health Pathways were subject to changes leading to delays in obtaining the necessary care. In developing countries, programmes to support children with lower limb conditions were temporarily stopped as it was not possible for families to travel to the hospitals. Our volunteers were no longer able to support families in the clinics and all activities, including community fundraising, came to a stop. We were also not able to access our storage facilities preventing us from distributing our publications to National Health Systems in the UK and abroad.

Although the transition to a cloud-based structure in early 2020 enabled the Charity to work remotely and reduce its overall costs, it was necessary to perform an in-depth review of our activities and programmes to ascertain the impact of the COVID-19 pandemic. This was undertaken in April 2020 which resulted in two members of staff being furloughed. Throughout the period the trustees, along with the Chief Executive Officer, were careful to follow changing government guidance and kept financial projections under close review.

We were delighted to receive once again Lottery Funding to enhance our network of volunteers in England, Scotland and Wales. Our volunteers are a core element of our services; helping parents consider their options, listening, supporting, and sharing their experiences. With the additional pressure of the pandemic we were at a stage where we needed to strengthen and enhance this service so that it was accessible in the United Kingdom in a structured and organised programme. We were also able to obtain a further grant from the government which covered our core costs for four months compensating for the loss of donations. Later in the year the charity was awarded a further fund from the Pears Foundation part of Government's £750m charities package. With the support of the Lottery and Government funding we were able to bring back our two members of staff in the summer of 2020.

Charitable Activities

One of our core services is the helpline and information service. The helpline and information team received over 3500 new enquiries from families, carers and health professionals requiring support and information about lower limb conditions. The more routine calls to the helpline have fallen, thus indicating that people found the website and new online resources answered many of their questions but rare and more complex enquiries to the helpline increased, both by telephone, email, and private messages via our social media channels.

In 2020 we have continued to invest a considerable amount of money towards new online resources. We have continued our partnership with Tusko to create videos that can be viewed by thousands of families and individuals as and when needed. Our partnership will continue into 2022 as it is the charity's expectation to transition all current resources online as well as creating new ones to support the rarer conditions.

The charity provides a bursary fund to provide equipment to benefit children with lower limb conditions. The equipment is used either to aid mobility and care or to enhance treatment in the home. Home equipment provision, especially for children in hip plasters, is difficult to obtain. Suitable equipment is essential for children's mobility and safety. Through the Claire Furmedge Equipment fund, we supported an increased number of families with a grant towards the purchase of seats or harnesses for safe transportation of their children whilst in hip spica plaster casts. In 2015 the Board of Trustees increased the individual grant from £75 to £110 and in 2019 the Board decided to fund the purchase of the seat in full.

In 2020, due to COVID-19, we had to temporarily suspend the grant due to shortage of car seats from the suppliers. Many DDH operations were also postponed and due to the various lockdowns families were not in an extreme need to purchase a car seat. We envisage the bursary fund to re-open in 2022.

We are grateful to the family and friends of Claire for continuing to support the Fund and donating an extraordinary amount money every year.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Increasing awareness through research projects, campaigns, conferences and publicity

We continue to be the principle parent's organisation on the advisory group of Public Health England's Newborn Infant Physical Examination programme (NIPE). Public Health England supports the UK National Screening Committee and is responsible for the NHS Screening Programmes. We have played an active role in the roll out of the NIPE programme across the UK and presented the work of Steps at several regional workshops. This has increased awareness of the support services the charity offers to health professionals on the frontline of identifying hip dysplasia.

Steps are equally part of the Children's Prosthetic Advisory Group which works towards the provision of prosthetics for children. It is now possible for NHS Limb Fitting Centres to apply for funding for sports and activity prostheses through a special Children's Prosthetic Fund managed by the Department of Health.

Research Projects

Research remains a key part of our work. We are currently participating in the following projects:

The Starworks Project
Starworks is a young people's prosthetics research collaboration, bringing children and their families affected by limblessness, together with the medical and research world. This project aims to develop a system which will use sensors in prosthetic sockets and a smartphone app to help identify the correct time for socket adjustments. The aim is to help ensure children always have good fitting and comfortable prosthesis.

Patient Public Involvement with Great Ormand Street Hospital for Risk factors for DDH in new-borns
This study aims to engage families and professionals with an interest in the diagnosis of DDH in a project to aid GPs' diagnosis of the condition during visits to the doctor's surgery. The study will use a 'toolkit', to be provided to doctors in GP surgeries and will comprise of a number of questions the doctor will ask of parents during a physical examination of their babies' hips. This will give GPs an idea of which babies are more at risk of having DDH. Following a consultation meeting earlier this summer, a questionnaire was devised to ask interested parties how they would like to engage with the project. Further meetings are planned early 2022.

The BOSS Study
The British Orthopaedic Surgery Surveillance (BOSS) Study is a nationwide reporting mechanism to determine the occurrence and outcomes in rare children's orthopaedic diseases, Slipped Capital Femoral Epiphysis (SCFE) and Perthes' Disease. The study aims to make reporting cases of rare orthopaedic diseases easier for busy consultants and provide accurate information about how many cases are happening across the UK and how treatment is working.

This will help researchers plan studies to improve the ways such conditions are treated and improve the prognosis for affected children. The initial phase of the project, involving recruiting hospitals to record cases of these hip diseases is complete and the next stage, to ask families to sign up for studies to help improve treatment has begun.

Collaborations with other charities and organisations

Global Clubfoot Initiative (GCI) - RUNFREE 2030
Steps continues to be part of the Global Clubfoot Initiative with the view of supporting the RUNFREE 2030 campaign; a vision of a world where every child born with clubfoot can walk and run free from disability.

RunFree 2030 is a Global Strategy to End Clubfoot Disability sets out an ambition to ensure that by 2030 at least 70% of children born with clubfoot in lower and middle income countries can access treatment.

Currently, less than 15% of children in these countries access treatment that would prevent a lifetime of disability. Those children who do not access treatment face a lifetime severely affected by clubfoot, experiencing ongoing pain, limited mobility, and reduced opportunities in education, employment and relationships. The Global Clubfoot Strategy sets out a comprehensive approach, tackling the issue of clubfoot on a global scale through developing and supporting national clubfoot programs providing the highly effective Ponseti treatment.

Through this collaboration Steps aims to expand the support currently provided in the UK and abroad to those impacted with lower limb conditions to other countries. In 2019 Steps sponsored health professionals from Australia and Mongolia to be trained in the UK by GCI on the Ponseti Method. The aim was to provide the same level of training in Mongolia and enable local health professionals to treat clubfoot.

In 2020 Steps Worldwide awarded The Nuffield Department of Orthopaedics, Rheumatology and Musculoskeletal Sciences, University of Oxford a total of £12,535.20 towards the translation project of the Africa Clubfoot Training Basic Treatment Provider Course into Mongoli. The purpose of the project is to translate the Basic Course standardized teaching slides, provider course participant and faculty manuals and associated course documents into Mongoli to expand the availability of clubfoot training resources to our training partners in Mongolia.

Angus Lawson Funding

We were extremely pleased to be awarded a second grant by the Angus Lawson Trust.

The aim of the project consisted in the creation of 15 videos based on live webinars sessions with health professionals and 10 videos on how to manage lower limb conditions that are temporarily not treated, or treatment has been delayed due to the COVID-19 pandemic.

We are particularly proud of the 'Ultrasound for Developmental Dysplasia of the Hip' video, a collaboration between the British Society for Children's Orthopaedic Surgery (BSCOS) and Steps. This video was particularly important for new parents as they were informed, during a pandemic, that their baby had to undergo an ultrasound for a suspected diagnosis of hip dysplasia. The video clearly articulates the reason why an ultrasound is needed, what to expect during an ultrasound and how to prepare for it. Parents were shown footage of a baby undergoing the ultrasound to reassure them of the procedure and next steps in case of a positive diagnosis.

Laila's Fund

In December 2020, to coincide with the International Day for Persons with Disability, we were pleased to officially launch the Laila Steps Fund. Laila is an extraordinary little girl who was born with Fibular Hemimelia. Since 2018 Laila's mum and dad, Jenna and Shaun, have organised several fundraising events, including a Ball in the Lake District which raised over £15,000. This allowed Steps to launch a specific fund aimed at providing:

Emotional Support (through videos, publications and guides); Based on the feedback received from parents of amputee children as well as health professionals, we believe there is currently a lack of emotional and practical support for families that decide to have an elective amputation irrespective of whether this is caused by a congenital condition, trauma or illness. This is perceived to be the case particularly for families that come from a disadvantaged background or from ethnic minorities. Steps aim to produce a series of parents guides, videos and factsheets which will help families through the difficult decision of opting for an amputation. The information will provide practical solutions to everyday challenges as well as supporting parents and children attending nurseries or school.

Prosthetic Leg – A basic right: Laila was born in England and can access the excellent services of the NHS. Laila is also able to receive activity prosthesis such as running blades, water activity legs as part of the Department of Health fund. Unfortunately, this is not the case for children living outside of Great Britain. Furthermore, once Laila will become an adult, the fund will no longer support her and she will be forced to purchase her own activity prosthesis.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2021

With the money raised we aim to support families and individuals accessing activity prosthesis as well as equipment in those countries where there is no available fund. We also aim to provide children in developing countries access to every-day prothesis which will enable them to walk again.

Stepin Camps: For many people with a lower limb difference or loss, life is about everyday challenges that require inner strength, a loving and supportive family and friends, and the availability of good equipment and care to unlock their true potential. The Step*in* camps are designed to offer activities and workshops where the entire family can "step-in" and share medical, social and emotional experiences that will be of use and some comfort to the families involved.

Financial review
During the year the charity income increased from £166,897 to £325,536. There was a surplus in the year of £71,607 compared with a loss in 2019 of £35,167. This leaves total reserves at the year-end of £100,795 (2019 - £29,188). In accordance with the Trustees' reserves policy, £63,555 of the total reserves have been designated as operational reserve sufficient to cover 8 months running costs.

Our aim for 2020/21 was to operate across our charitable activities with a moderate surplus, while seeking to reduce costs further. During the year, various fixed costs have been effectively reduced as the charity now operates a 'cloud' based model with employees working from home. Costs related to external consultants have significantly decreased as some of the services were provided to the Charity at no cost. Trustees were pleased with the overall result, but they remain vigilant as we enter another year of uncertainties due to COVID-19 restrictions.

Funds
At the year end the charity had funds of £100,795. Of this £37,240 was restricted.

The Trustees' reserves policy is to maintain a level of unrestricted funds that will enable the charity to ensure a continuity of activity, make certain that all existing commitments are fulfilled and protect against unforeseen changes in circumstances. Reflecting this, the current policy is to aspire to holding the equivalent of 6-9 months of core operational expenditure in reserve and that this figure, except in extreme circumstances, should not fall below 3 months. This reserves policy is reviewed annually.

At 31 March 2021, unrestricted reserves amount to £63,555, which represents 8 months of unrestricted operating expenditure. The Trustees are continually reviewing the financial forecasts with the aim of maintaining a robust financial plan which will allow the objects of the charity to be achieved while at the same time returning reserves to the desired level.

We are so grateful for our many supporters, old and new as they have provided a significant part of our income. We are very grateful to the commitment and tenacity of individuals in running marathons (including the Virtual London Marathon), holding coffee mornings and other community events and completing challenge events including sky dives, Tough Mudder, swims, cycles, walks and hiking mountains. We are also very grateful to companies, schools and nurseries who have selected Steps as their chosen charity.

Plans for the future
The Trustees are committed to developing and extending the work of the charity, to realise our vision that all those with a childhood lower limb condition should have the very best chance to achieve their maximum potential. We recognise the need to keep our long-term strategy under review.

As part of the plans to expand our work, the trustees have unanimously decided to include 'Trauma' as part of the conditions the charity supports. This is because of the need to assist children faced with an amputation or lower limb impairments due to an accident.

Investment policy
Steps can make investments that are within the guidelines and regulations issued from time to time by the Charity Commission. The charity holds funds in interest bearing bank accounts

Risk factors
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Thank you
We would like to end the Trustee's report thanking our staff, volunteers, donors, partners, trustees and health professionals we work with. We would not be able to continue with our work without their hard work and support.

A special thank you must go to Loredana Guetg-Wyatt who stepped down as Trustees in order to support the charity as the new Chief Executive Officer, enabling the charity to continue with its vital role to supporting families and individuals with lower limb conditions. We appreciate the enormous amount of time she is dedicating to the charity and its beneficiaries at no cost to the charity as she has waived her salary until March 2021. We would equally like to express our gratitude to Paul Pounder who has been working extremely hard to ensure that the charity could operate successfully as a cloud base organisation.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (who are also directors of Steps Charity Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 applicable Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102. The Trustees have taken the exemptions permitted by section 1A.

In addition, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This Annual Report was approved by the Board of Trustees on 16 December 2021 and signed on their behalf by:



Mr P Pounder
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021, which are set out on pages 10 to 20.

Responsibilities and basis of report
As the charity 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') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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 and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; 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.

Use of our report
This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Danielle Griffi

Danielle Griffin FCA

Moore (South) LLP
Priory House
Pilgrims Court
Sydenham Road
Guildford
Surrey GU1 3RX

Dated: 20 December 2021

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	211,450	105,531	316,981	41,886	19,520	61,406
Other trading activities	4	8,481	-	8,481	90,379	15,000	105,379
Investments	5	74	-	74	112	-	112
Total income		220,005	105,531	325,536	132,377	34,520	166,897
Expenditure on:							
Raising funds	6	712	-	712	4,280	600	4,880
Charitable activities	7	158,810	94,407	253,217	177,018	20,166	197,184
Total resources expended		159,522	94,407	253,929	181,298	20,766	202,064
Net income/(expenditure) for the year							
Net movement in funds		60,483	11,124	71,607	(48,921)	13,754	(35,167)
Fund balances at 1 April 2020		3,072	26,116	29,188	51,993	12,362,	64,355
Fund balances at 31 March 2021		63,555	37,240	100,795	3,072	26,116	29,188

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2021 £	£
Current assets					
Stocks	12	6,550		5,032	
Debtors	13	4,280		6,897	
Cash at bank and in hand		107,929		36,474	
		118,759		48,403	
Creditors: amounts falling due within one year	14	(17,964)		(19,215)	
			100,795		29,188
Income funds					
Restricted funds	16		37,240		26,116
Unrestricted funds	17		63,555		3,072
			100,795		29,188

For the financial year ended 31 March 2021 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the charities Statement of Recommended Practice and Financial Reporting Standard 102 section 1A.

The financial statements were approved by the Trustees on 20/12/2021

Mr P Pounder
Trustee and Chairman
Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

Charity information
Steps Charity Worldwide is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Wilderspool Business Park, Greenalls Avenue, Warrington, England, WA4 6HL. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income earned from fundraising events and trading activities to raise funds for the charity are recognised when entitlement has occurred.

Income from Government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest received is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1. **Accounting Policies (Continued)**

1.5 Donation of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognized.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes details of the costs in relation to fundraising events, following up donations, and seeking voluntary contributions and donations from supporters, and available sources;
- Expenditure on charitable activities includes the costs of the charity's work with young people, sailing trips and other residential activities including all planning activities, maintenance of the charity's assets, preparation and follow up; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity, but do not directly relate to either cost of raising funds or charitable activities. These costs are all allocated to charitable activities.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

The charity has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

1. **Accounting Policies (Continued)**

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set of the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounts at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or service that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognized when the charity's contractual obligations expire or are discharged or cancelled.

1.11 **Employee benefits**
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 **Taxation**
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.13 **Retirement benefits**
The charitable company pays contributions into a defined contribution scheme for its employees and the pension charge represents the amounts payable by the charitable company in respect of the year. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe that there are any judgements or estimates that affect these accounts.

3. Donations and Legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations and gifts	123,753	4,857	128,610	44,006
Government grants – JRS	8,847	-	8,847	-
Donated Gifts and Services	78,350	7,500	85,850	-
Grants	500	93,174	93,674	17,400
	211,450	105,531	316,981	61,406
For the year ended 31 March 2020	41,886	19,520		61,406

4. Other Trading Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fundraising events	7,883	-	7,883	102,240
Shop income	583	-	598	3,139
Other trading activities	8,481	-	8,481	105,379
For the year ended 31 March 2020	90,379	15,000		105,379

5. Investments

	Unrestricted Funds 2021	Total 2021 £	Total 2020 £
Interest receivable	74	74	112

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6. Raising Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fundraising and publicity				
Other fundraising costs	712	-	712	4,880
	712	-	712	4,880
For the year ended 31 March 2020				
Fundraising and publicity	4,280	600		4,880

7. Charitable Activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	77,752	60,131
Rent and rates	646	905
Insurance	1,200	1,149
Telephone	1,914	1,492
Postage and stationery	635	847
Staff training	799	25
Repairs, renewals and equipment hire	156	-
Travel costs	1,965	12,881
Professional and consultancy fees	39,520	19,548
Advertising and website costs	19,028	8,017
General expenses and project costs	75,276	67,257
Donated time	18,050	-
Equipment bursaries	-	10,270
	236,941	182,522
Share of support costs (see note 8)	5,371	13,662
Share of governance costs (see note 8)	10,905	1,000
	253,217	197,184
Analysis by fund		
Unrestricted funds	158,810	177,018
Restricted funds	94,407	20,166
	253,217	197,184

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8. **Support Costs**

	Support Costs	Governance Costs	2021	2020
	£	£	£	£
Bookkeeping	-	8,478	8,478	7,179
Accountancy fees	-	1,427	1,427	728
Bank charges	2,525	-	2,525	3,066
Entertaining	-	-	-	429
Legal and professional	1,750	-	1,750	1,199
ICT and office costs	1,096	-	1,096	1,061
Independent examination fee	-	1,000	1,000	1,000
	5,371	10,905	16,276	14,662
Analysed between Charitable Activities	5,371	10,905	16,276	14,662

9. **Trustees**

None of the trustees (or any person connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year (2019 - £Nil).

None of the trustees (or any person connected with them) made any donations to the charity (2019 - £Nil).

A Trustee donated their time and experience to set up the new website, this has been treated as a gift in kind at £5,000 (2020 - £nil)

10. **Volunteers**

The charity has volunteers to help in their work supporting families.

11. **Employees**

Number of employees
The average monthly number of employees during the year was 3 (2020 – 2.5)

	2021 Number	2020 Number
Charity and fundraising staff	3	2

Employment costs	2021 £	2020 £
Wages and salaries	73,573	56,895
Social security costs	2,530	1,974
Other pension costs	1,649	1,262
	77,752	60,131

There were no employees whose annual remuneration was £60,000 or more.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

12. **Stocks**

	2021	2020
	£	£
Finished goods	6,550	5,032

13. **Debtors**

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	42	-
Other debtors	2,658	3,045
Prepayment and accrued income	1,580	3,852
	4,280	6,897

14. **Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other taxation and social security costs	1,793	1,645
Trade creditors	6,279	5,767
Other creditors	1,243	5,261
Accruals and deferred income	8,649	6,542
	17,964	19,215

15. **Pensions**

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

At 31 March 2021 the amount outstanding was £347 (2020 - £306).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16. **Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for special purposes:

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Claire Furmedge Equipment fund	-	1,700	-	1,700
English Lottery Fund	4,950	10,000	(14,950)	-
Laila's Fund	14,400	3,157	-	17,557
RAF Fundraising	500	-	(500)	-
BCCOS Project	1,175	7,500	(7,675)	-
Scottish Lotto Fund	3,246	10,000	(16,546)	6,700
The Angus Lawson Trust	1,845	10,520	(12,365)	-
Wales Lottery fund	-	9,900	(3,350)	6,550
Covid response Lottery fund	-	34,504	(34,504)	-
SJP CH Foundation	-	2,500	(1,900)	600
CAF Family – Pears Grant	-	9,000	(9,000)	-
The D'Oyly Carte Charitable Trust	-	3,500	(467)	3,033
Rathbone Charity Trust	-	1,250	(150)	1,100
Cheshire Community	-	2,000	(2,000)	-
	26,116	105,531	(94,407)	37,240

The Claire Furmedge Equipment fund consists of monies donated to the charity to enable the provision of an information service and equipment bursaries.

England Lottery Funding – Support for families in England. Recruit and train volunteers to support the helpline.

The Laila's Fund consists of monies donated by the family and friends of Laila to support children with lower limb conditions. Specifically to help children with costs related to the purchase of sport prosthesis, attending the Step-In or I Can camps and provide awareness of support to families.

The RAF Fund represents donations received from the students and lectures of the Universities of Glasgow and Strathclyde Air Squadrons to be allocated to hip dysplasia new video resources.

The British Society of Children's Orthopaedic Surgery project (BSCOS Project) consists of monies donated by the member of the society to create a series of videos on lower limb conditions.

Big Lottery Scotland – support for families across Scotland and partnership working with hospitals in the region with volunteers.

The Angus Lawson Trust – Production of videos and films that focus on the conditions we work with. To film, edit and finalise information webinars and covert to film.

Big Lottery Wales – Support for families across Wales and working with staff in hospitals in Swansea, Cardiff and around the region, recruit volunteers.

Covid Response Lottery Funding – Maintain services for families through the pandemic, transition to online services, maintain staff levels.

SJP CH Foundation – Support families via the helpline services.

Contact a Family Pears Grant – Support parents during Covid, online webinars for parents.

The D'Oyly Carte Charitable Trust – Helpline costs, volunteer support/information.

Rathbone Charity Trust – Work in Liverpool and Merseyside area to support families and volunteers. Work with Alder Hey Children's hospital.

Cheshire Community – Recruit and train volunteers to support families in Cheshire during Covid

For the year ended 31 March 2020

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Zachery Sanderson fund	1,925	-	(1,925)	-
Claire Furmedge Equipment fund	-	2,120	(2,120)	-
English Lottery Fund	-	9,900	(4,950)	4,950
Laila's Fund	-	15,000	(600)	14,400
RAF Fundraising	1,000	-	(500)	500
BCCOS Project	2,975	-	(1,800)	1,175
Scottish Lotto Fund	-	7,500	(4,254)	3,246
The Angus Lawson Trust	6,462	-	(4,617)	1,845
	12,362	34,520	(20,766)	26,116

The Zachary Sanderson Fund represents donations received in memory of Zachary to be allocated to clubfoot activities.

17. **Unrestricted Funds**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
General Funds	3,072	220,005	(159,522)	63,555

For the year ended 31 March 2020

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
General Funds	51,993	132,377	(181,298)	3,072

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18. Analysis of Net Assets Between Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	63,555	37,240	100,795	29,188
	63,555	37,240	100,795	29,188

For the year ended 31 March 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	3,072	26,116	29,188	64,354
	3,072	26,116	29,188	64,354

19. Related Party Transactions

There were no disclosable related party transactions during the year (2020 – none).