

**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**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	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)
<b>Secretary</b>	Mrs L Guetg-Wyatt
<b>Chief Executive Officer</b>	Mrs L Guetg-Wyatt
<b>Charity Number</b>	1094343 (England & Wales) SCO49759 (Scotland)
<b>Company Number</b>	04379997
<b>Principal Address</b>	c/o Mrs Loredana Gueta-Wyatt 28 Branksea Avenue Poole BH15 4DP
<b>Registered Office</b>	The White House Wilderspool Business Park Greenalls Avenue Warrington England WA4 6HL
<b>Independent Examiner</b>	Danielle Griffin FCA Moore (South) LLP Priory House Pilgrims Court Sydenham Road Guildford Surrey GU1 3RX
<b>Bankers</b>	Barclays Bank plc Leicester LE87 2BB
<b>Solicitors</b>	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 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.

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 Ormond 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.

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

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 prosthesis 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.

**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 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**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<u>220,005</u>	<u>105,531</u>	<u>325,536</u>	<u>132,377</u>	<u>34,520</u>	<u>166,897</u>
<b>Expenditure on:</b>							
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
<b>Total resources expended</b>		<u>159,522</u>	<u>94,407</u>	<u>253,929</u>	<u>181,298</u>	<u>20,766</u>	<u>202,064</u>
<b>Net income/(expenditure) for the year</b>							
<b>Net movement in funds</b>		60,483	11,124	71,607	(48,921)	13,754	(35,167)
<b>Fund balances at 1 April 2020</b>							
		<u>3,072</u>	<u>26,116</u>	<u>29,188</u>	<u>51,993</u>	<u>12,362</u>	<u>64,355</u>
<b>Fund balances at 31 March 2021</b>							
		<u>63,555</u>	<u>37,240</u>	<u>100,795</u>	<u>3,072</u>	<u>26,116</u>	<u>29,188</u>

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

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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 MARCH 2021

## 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 off 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 discounted 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
	<u>211,450</u>	<u>105,531</u>	<u>316,981</u>	<u>61,406</u>
	=====	=====	=====	=====
For the year ended 31 March 2020	<u>41,886</u>	<u>19,520</u>		<u>61,406</u>
	=====	=====		=====

## 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
	<u>8,481</u>	<u>-</u>	<u>8,481</u>	<u>105,379</u>
	=====	=====	=====	=====
For the year ended 31 March 2020	<u>90,379</u>	<u>15,000</u>		<u>105,379</u>
	=====	=====		=====

## 5. Investments

	Unrestricted Funds 2021	Total 2021 £	Total 2020 £
Interest receivable	74	74	112
	<u>=====</u>	<u>=====</u>	<u>=====</u>

## 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
	<u>5,371</u>	<u>10,905</u>	<u>16,276</u>	<u>14,662</u>
	=====	=====	=====	=====
Analysed between Charitable Activities	<u>5,371</u>	<u>10,905</u>	<u>16,276</u>	<u>14,662</u>
	=====	=====	=====	=====

## 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	<u>3</u>	<u>2</u>
	=====	=====
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	73,573	56,895
Social security costs	2,530	1,974
Other pension costs	1,649	1,262
	<u>77,752</u>	<u>60,131</u>
	=====	=====

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 £
<b>Amounts falling due within one year:</b>		
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)	-
	<u>26,116</u>	<u>105,531</u>	<u>(94,407)</u>	<u>37,240</u>
	=====	=====	=====	=====

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 convert 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 Furnedge 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
	<u>12,362</u>	<u>34,520</u>	<u>(20,766)</u>	<u>26,116</u>
	=====	=====	=====	=====

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
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

## 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
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

## 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
	<u>63,555</u>	<u>37,240</u>	<u>100,795</u>	<u>29,188</u>
	=====	=====	=====	=====

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
	<u>3,072</u>	<u>26,116</u>	<u>29,188</u>	<u>64,354</u>
	=====	=====	=====	=====

## 19. Related Party Transactions

There were no disclosable related party transactions during the year (2020 – none).