

**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**

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	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
<b>Secretary</b>	Mrs L Guetg-Wyatt
<b>Chief Executive Officer</b>	Mr W Mourad (Appointed 20 June 2022) Mrs L Guetg-Wyatt (Resigned 20 June 2022)
<b>Charity Number</b>	1094343 (England & Wales) SCO49759 (Scotland)
<b>Company Number</b>	04379997
<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 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](http://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.

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

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 Furmudge Equipment Fund**

Through the Claire Furmudge 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 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.

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.

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)  
FOR THE YEAR ENDED 31 MARCH 2022****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 30<sup>th</sup> 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.



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

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.

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

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.

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

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 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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>187,124</b>	<b>66,100</b>	<b>253,224</b>	<b>220,005</b>	<b>105,531</b>	<b>325,536</b>
<b>Expenditure on:</b>							
Raising funds	6	8,101	-	8,101	712	-	712
Charitable activities	7	224,262	76,614	300,876	158,810	94,407	253,217
<b>Total resources expended</b>		<b>232,363</b>	<b>76,614</b>	<b>308,977</b>	<b>159,522</b>	<b>94,407</b>	<b>253,929</b>
<b>Net (expenditure)/income for the year</b>							
<b>Net movement in funds</b>		<b>(45,239)</b>	<b>(10,514)</b>	<b>(55,753)</b>	<b>60,483</b>	<b>11,124</b>	<b>71,607</b>
<b>Fund balances at 1 April 2021</b>							
		<b>63,555</b>	<b>37,240</b>	<b>100,795</b>	<b>3,072</b>	<b>26,116</b>	<b>29,188</b>
<b>Fund balances at 31 March 2022</b>							
		<b>18,316</b>	<b>26,726</b>	<b>45,042</b>	<b>63,555</b>	<b>37,240</b>	<b>100,795</b>

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

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 Gueta-Wyatt  
Trustee and Chairman

Company Registration No. 04379997

## 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 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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 MARCH 2022

## 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
	=====	=====
<b>Analysis by fund</b>		
Unrestricted funds	224,262	158,810
Restricted funds	76,614	94,407
	-----	-----
	300,876	253,217
	=====	=====

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

## 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
	=====	=====
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
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 £
<b>Amounts falling due within one year:</b>		
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).

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 MARCH 2022

## 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 Furnedge 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
	<u>37,240</u>	<u>66,100</u>	<u>(76,614)</u>	<u>26,726</u>

The Claire Furnedge 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 been 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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 MARCH 2022

## 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 Furnedge 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 convert 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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

## 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).