

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

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

STEPS CHARITY WORLDWIDE

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LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

Structure, governance and management

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

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

Ms Loredana Guetg-Wyatt (Resigned 3 March 2023)

Mr M Atkinson

Mr H Bansal

Miss V Boulton

Ms S Gamelin (Resigned 20 June 2022)

Mr W Mourad

Mr P Pounder (Resigned 8 December 2022)

Recruitment and appointment of trustees

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

Induction and training of new trustees

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

Organisational structure

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

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

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023****Governance and internal control**

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

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

Objectives and activities

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

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

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

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

Our Vision

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

Our mission is to ensure:

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

We do this:

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023****ACHIEVEMENT AND PERFORMANCE*****Trustees' Response to the Covid 19 Pandemic***

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

Charitable Activities

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

Claire Firmedge Equipment Fund

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

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

The Anton Jurgens Charitable Trust

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

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

The Edwin Gosling Foundation

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

The Albert Hunt Trust

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

Laila's Fund

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2023****Step in Camp Fund**

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

Grants and Donations

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

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

Increasing awareness through research projects, campaigns, conferences and publicity

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

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

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

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

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

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

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

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

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

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

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

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

Collaborations with other charities and organisations**LimbArt – Logistic Partner**

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

Financial review

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

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

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

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

Funds

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

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

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

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

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

Plans for the future

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

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

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

Investment policy

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

Risk factors

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

Thank you

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

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

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

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

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

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

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (who are also directors of Steps Charity Worldwide for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

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

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

Mr Harinder Bansal
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT**TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE**

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

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and that the charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act and Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. The accounts do not accord with those records or fail to comply with Regulation 8 of the 2006 Accounts Regulations; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of our report

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

Danielle Griffin FCA

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

Dated:

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

BALANCE SHEET

AS AT 31 MARCH 2023

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

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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

Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. **Accounting Policies****Charity information**

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

1.1 **Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

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

1.2 **Going concern**

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

1.3 **Charitable funds**

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

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

1.4 **Income resources**

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

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

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

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

Interest received is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

1. Accounting Policies (Continued)

1.13 Retirement benefits

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

2. Critical Accounting Estimates and Judgements

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

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

Key Sources of Estimation Uncertainty

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

3. Donations and Legacies

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

4. Other Trading Activities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5. Investments

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

6. Raising Funds

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

All interest in 2022 was unrestricted.

7. Charitable Activities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8. Support Costs

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

All costs were for Charitable Activities.

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

9. Trustees

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

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

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

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

10. Volunteers

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

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charity and fundraising staff	4	4
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11. Employees (continued)

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

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

12. Stocks

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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

15. Pensions

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16. Restricted Funds

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

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

The Claire 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.

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16. Restricted Funds (continued)

For the year ended 31 March 2022

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

SJP CH Foundation – Support families via the helpline services.

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

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

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

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

17. Unrestricted Funds

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

For the year ended 31 March 2022

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18. Analysis of Net Assets Between Funds

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

For the year ended 31 March 2022

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

19. Related Party Transactions

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