

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

STEPS CHARITY WORLDWIDE
(A Company Limited by Guarantee)

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

STEPS CHARITY WORLDWIDE

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LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

Structure, governance and management

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

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

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

Recruitment and appointment of trustees

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

Induction and training of new trustees

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

Organisational structure

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

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

Governance and internal control

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

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2024****Objectives and activities**

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

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

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

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

Our Vision

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

Our mission is to ensure:

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

We do this:

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

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

The fundraising groups page visited by 113 members.

Instagram page visited by 4,400 people.

X, formerly Twitter, visited by 2,800 people

Steps YouTube pages visited by 34,000 people.

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

Claire Furnedge Equipment Fund

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

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

The National Lottery Community Fund, England, Wales and Scotland

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

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

Barbara Wards Children's Trust

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

Laila's Fund

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

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

Step in Camp Fund

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

Grants and Donations

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

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

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

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

Increasing awareness through research projects, campaigns, conferences and publicity

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

Research Projects

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

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

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

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

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

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

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

Financial review

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

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

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

Funds

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

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

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

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

Plans for the future

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

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

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

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

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

Risk factors

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

Thank you

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

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

Trustees' Responsibilities in Relation to the Financial Statements

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

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


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

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

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

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

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



Mr Harinder Bansal
Trustee and Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY WORLDWIDE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Use of our report

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



Danielle Griffin FCA

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

Dated 19 December 2024

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

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

The notes on pages 11 to 20 form part of these financial statements

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Stocks	12	4,101		2,870	
Debtors	13	13,682		10,530	
Cash at bank and in hand		125,240		59,355	
		<u>143,023</u>		<u>72,755</u>	
Creditors: amounts falling due within one year					
	14	(7,661)	135,362	(12,476)	60,279
			=====		=====
Income funds					
Restricted funds	16		36,363		36,442
Unrestricted funds	17		98,999		23,837
			<u>135,362</u>		<u>60,279</u>
			=====		=====

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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



Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies**Charity information**

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income resources

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

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

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

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

Interest received is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (Continued)**1.4 Income resources (Continued)**

Legacies are accounted for at the earlier of:

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

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

1.5 Donation of gifts and services

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

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

1.6 Resources expended

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

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

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

1.7 Allocation of support costs

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

1.8 Stocks

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set 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 2024

1. Accounting Policies (Continued)

1.13 Retirement benefits

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

2. Critical Accounting Estimates and Judgements

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

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

Key Sources of Estimation Uncertainty

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

3. Donations and Legacies

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

4. Other Trading Activities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5. Investments

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

All interest in 2023 was unrestricted.

6. Raising Funds

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

7. Charitable Activities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8. Support Costs

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

All costs were for Charitable Activities.

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

9. Trustees

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

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

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

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

Trustee indemnity insurance is covered in the Charity insurance policy.

10. Volunteers

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charity and fundraising staff	2 =====	3 =====
Employment costs	2024 £	2023 £
Wages and salaries	76,595	83,463
Social security costs	2,445	2,858
Other pension costs	1,654	1,898
	80,694 =====	88,219 =====
Allocated as follows:		
Cost of raising funds	5,771	-
Charitable activities	74,923	88,219
	80,694 =====	88,219 =====

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

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

12. Stocks

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

13. Debtors

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14. Creditors: amounts falling due within one year

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

15. Pensions

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

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

16. Restricted Funds

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

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

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

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16. Restricted Funds (continued)

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

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

For the year ended 31 March 2023

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

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

17. Unrestricted Funds

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

For the year ended 31 March 2022

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of Net Assets Between Funds

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

For the year ended 31 March 2023

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

19. Related Party Transactions

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