

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

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

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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STEPS CHARITY (FORMERLY STEPS CHARITY WORLDWIDE)

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LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

Structure, governance and management

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

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

Mr H Bansal

Miss V Boulton

Mrs J Criddle (Appointed 1 October 2024 and Resigned 7 March 2025)

Mr R Eddowes (Appointed 5 March 2024 per CC and 1 October 2024 per CH and Resigned 27 August 2025)

Mr A Galloway (Appointed 10 September 2025)

Mrs M Okojie (Appointed 1 October 2024 and Resigned 7 March 2025)

Ms A Parks (Appointed 5 March 2024 per CC and 1 October 2024 per CH)

Recruitment and appointment of trustees

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

Induction and training of new trustees

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

Organisational structure

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

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

Governance and internal control

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

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

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

Objectives and activities

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

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

Our Vision

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

Our mission is to ensure:

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

We do this:

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

Achievement and Performance**Charitable Activities**

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

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

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

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

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

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

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

Claire Furmedge Fund

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

The National Lottery Community Fund, England, Wales and Scotland

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

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

Barbara Wards Children's Trust

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

Laila's Fund

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

Step in Camp Fund

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (continued)
FOR THE YEAR ENDED 31 MARCH 2025****Grants and Donations**

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

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

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

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

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

Research Projects

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

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

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

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

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

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

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

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

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

Funds

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

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

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

Plans for the future

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

Investment policy

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

Risk factors

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

Thank you

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

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

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

Trustees' Responsibilities in Relation to the Financial Statements

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

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

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

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

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

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

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

Harinder Bansal

**Mr Harinder Bansal
Trustee and Chairman**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF STEPS CHARITY

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Danielle Griffin FCA

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

Dated 3 December 2025

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

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

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

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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

Harinder Bansal

Mr Harinder Bansal
Trustee and Chairman

Company Registration No. 04379997

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies**Charity information**

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

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

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

1.3 Charitable funds

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

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

1.4 Income resources

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Interest received is accounted for on an accruals basis.

Legacies are accounted for at the earlier of:

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

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

1.5 Donation of gifts and services

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

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

1.6 Resources expended

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1.7 Allocation of support costs

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (Continued)

1.11 Employee benefits

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

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

1.12 Taxation

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

1.13 Retirement benefits

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

2. Critical Accounting Estimates and Judgements

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

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

Key Sources of Estimation Uncertainty

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

3. Donations and Legacies

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4. Other Trading Activities

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

5. Investments

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

All interest in 2024 was unrestricted.

6. Raising Funds

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7. Charitable Activities

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

8. Support Costs

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

All costs were for Charitable Activities.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9. Trustees

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

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

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

Trustee indemnity insurance is covered in the Charity insurance policy.

10. Volunteers

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

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charity and fundraising staff	4 =====	2 =====
Employment costs	2025 £	2024 £
Wages and salaries	117,537	76,595
Social security costs	6,317	2,445
Other pension costs	1,684	1,654
	----- 125,538 =====	----- 80,694 =====
Allocated as follows:		
Cost of raising funds	23,390	5,771
Charitable activities	102,148	74,923
	----- 125,538 =====	----- 80,694 =====

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12. Stocks

	2025 £	2024 £
Goods for resale	-	4,101
	=====	=====

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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

15. Pensions

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

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

16. Restricted Funds

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16. Restricted Funds (cont.)

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

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

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

The National 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.

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

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

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

For the year ended 31 March 2024

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17. Unrestricted Funds

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

For the year ended 31 March 2024

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

18. Analysis of Net Assets Between Funds

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

For the year ended 31 March 2024

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

19. Related Party Transactions

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