

# FOOTSTEPS FOUNDATION

England & Wales · Charity number 1123440

## Details

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Other names	FOOTPRINTS (UK)
Status	Registered
Legal form	Charitable company
Company number	06416481
Registered	2008-04-03
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	7A The Green South Warborough Wallingford Oxfordshire OX10 7DR
Phone	07985 678372
Email	<a href="mailto:claire@footstepsfoundation.com">claire@footstepsfoundation.com</a>
Website	<a href="http://footstepscentre.com/footsteps-foundation/">http://footstepscentre.com/footsteps-foundation/</a>

## Activities

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**Objects:** THE ADVANCEMENT OF HEALTH AND PHYSICAL MOBILITY GENERALLY OF ALL PERSONS AND THE RELIEF OF PERSONS SUFFERING FROM ANY DISABILITY AS WELL AS TO THE DEVELOPMENT OF THEIR MINDS AND IN PARTICULAR BUT NOT EXCLUSIVELY THE ADVANCEMENT OF PHYSICAL HEALTH AND MOBILITY FOR DISABLED CHILDREN

**Activities:** Provide funding for disabled children to attend intensive physiotherapy sessions at the Footsteps Centre.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE NATIONAL
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£237,295	£204,314	-	-
2024-12-31	£480,492	£158,200	-	-
2023-12-31	£179,801	£206,438	-	-
2022-12-31	£168,611	£188,691	-	-
2021-12-31	£196,261	£166,962	-	-
2020-12-31	£299,418	£181,703	-	-

## Trustees

Name	Role	Appointed
CHRISTIAN HOYER MILLAR		2008-04-03
MRS PIP HOYER MILLAR		
TIM HALFHEAD		2013-03-22
Thomas Christian Hoyer Millar		2020-09-15

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 06416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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## **FOOTSTEPS FOUNDATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

#### **OBJECTIVES AND ACTIVITIES**

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of 90,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support from the Footsteps Foundation are received from families and reviewed regularly currently, around 55% of all families receive support. The Foundation also provides orthopaedic shoes to those in need. In 2019, The Helping Hands project was set up in order to support those families on lower incomes with supplementary costs of attending the centre as families have to travel from all over the UK, they often have to find large sums for fuel or accommodation.

The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

In the Seventeenth year of operation, Footsteps Foundation raised funding of £233,045 (2024: £480,292), (2023: £179,801), funding 170 (2024:161) three-week and two-week and one-week physiotherapy sessions totalling 2230 (2024:4390) hours, as well as 113 (2024: 67) hour-long weekly sessions for a total of 15 (2024: 32) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre.

Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2026 as well as to assist families orthopaedic shoes and travel & accommodation costs of coming to the Footsteps Centre.

#### **FINANCIAL REVIEW**

##### **Financial position**

This was the Seventeenth full year of the Foundation's operation and donated income of £233,045 (2024: £480,492), (2023: £179,801), has been offset by expenditure of £204,314 (2024: £158,200) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £170,080 in restricted funds.

##### **Funding**

We would like to thank all the funders who make this crucial work possible with particular thanks to some of our major funders including: The Edward Gostling Fund, St James's Place Charitable Foundation, DLM Charitable, Invesco Cares Foundation, Stanton Ballard Trust, The 29th May 1961 Charitable Trust, Doris Field Charitable Trust (Blake Morgan), Cecil Pilkington Charitable Trust, The Castanea Trust, The Castanea Trust, The Lennox Hannay Charitable Trust, The Angus Lawson Memorial Trust, The Pilkington General charity, The Steven Bloch Image of Disability CT, Evenson Trust, PF Charitable Trust, Pye Charitable Settlement.

##### **Reserves**

Families book sessions and apply to Footsteps Foundation up to 12 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one years' charitable expenditure in reserve.

#### **PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

**FOOTSTEPS FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

The Footsteps Foundation has owned 50% of the equity capital since 1 June 2016 of Footsteps Ltd which manages the provision of services for physiotherapy for children. The Foundation has given grants to children who attend Footsteps Ltd and have paid certain costs in terms of provision of those services. The other 50% of the equity capital was owned by the founding physiotherapists who as at 30th April 2024 have transferred these shares to the Footsteps Foundation. Footsteps Ltd as of that date is a wholly owned subsidiary of Footsteps Foundation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06416481 (England and Wales)

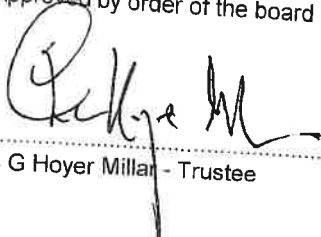
**Registered Charity number**  
1123440

**Registered office**  
6-7 Citibase, New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**Trustees**  
P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
T Hoyer Millar

**Independent Examiner**  
Andrew Churchill Stone  
Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Approved by order of the board of trustees on 2nd May 2026 and signed on its behalf by:

  
.....  
C G Hoyer Millar - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOTSTEPS FOUNDATION

### Independent examiner's report to the trustees of Footsteps Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

### Responsibilities and basis of report

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

28 May 2026

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>70,513</u>	<u>166,782</u>	<u>237,295</u>	<u>480,492</u>
<b>EXPENDITURE ON</b>					
Raising funds		7,159	200	7,359	63
<b>Charitable activities</b>					
Physiotherapy support		<u>49,816</u>	<u>147,139</u>	<u>196,955</u>	<u>158,137</u>
<b>Total</b>		<u>56,975</u>	<u>147,339</u>	<u>204,314</u>	<u>158,200</u>
<b>NET INCOME</b>		13,538	19,443	32,981	322,292
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>497,525</u>	<u>150,637</u>	<u>648,162</u>	<u>325,870</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>511,063</u></u>	<u><u>170,080</u></u>	<u><u>681,143</u></u>	<u><u>648,162</u></u>

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	6,000	-	6,000	1,750
Cash at bank and in hand		506,753	170,080	676,833	647,912
		<u>512,753</u>	<u>170,080</u>	<u>682,833</u>	<u>649,662</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,690)	-	(1,690)	(1,500)
		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
<b>NET CURRENT ASSETS</b>					
		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
<b>NET ASSETS</b>					
		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
<b>FUNDS</b>					
	7				
Unrestricted funds				511,063	497,525
Restricted funds				170,080	150,637
				<u>681,143</u>	<u>648,162</u>
<b>TOTAL FUNDS</b>					
				<u>681,143</u>	<u>648,162</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2026 and were signed on its behalf by:

C G Hoyer Millar - Trustee

The notes form part of these financial statements

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

##### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Administrative	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	312,992	167,500	480,492
	<u>312,992</u>	<u>167,500</u>	<u>480,492</u>
<b>EXPENDITURE ON</b>			
Raising funds	63	-	63
<b>Charitable activities</b>			
Physiotherapy support	133,279	24,858	158,137
	<u>133,279</u>	<u>24,858</u>	<u>158,137</u>
<b>Total</b>	<u>133,342</u>	<u>24,858</u>	<u>158,200</u>
<b>NET INCOME</b>	179,650	142,642	322,292
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	317,875	7,995	325,870
	<u>317,875</u>	<u>7,995</u>	<u>325,870</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>497,525</u>	<u>150,637</u>	<u>648,162</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	6,000	1,750
	<u>6,000</u>	<u>1,750</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	190	-
Accruals and deferred income	1,500	1,500
	<u>1,690</u>	<u>1,500</u>

**7. MOVEMENT IN FUNDS**

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
<b>Unrestricted funds</b>			
Unrestricted fund	497,525	13,538	511,063
<b>Restricted funds</b>			
The Edward Gostling Fund	150,637	19,443	170,080
<b>TOTAL FUNDS</b>	<u>648,162</u>	<u>32,981</u>	<u>681,143</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	70,513	(56,975)	13,538
<b>Restricted funds</b>			
The Edward Gostling Fund	166,782	(147,339)	19,443
<b>TOTAL FUNDS</b>	<u>237,295</u>	<u>(204,314)</u>	<u>32,981</u>

**Comparatives for movement in funds**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
Unrestricted fund	317,875	179,650	497,525
<b>Restricted funds</b>			
The Edward Gostling Fund	7,995	142,642	150,637
<b>TOTAL FUNDS</b>	<u>325,870</u>	<u>322,292</u>	<u>648,162</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	312,992	(133,342)	179,650
<b>Restricted funds</b>			
The Edward Gostling Fund	167,500	(24,858)	142,642
<b>TOTAL FUNDS</b>	<u>480,492</u>	<u>(158,200)</u>	<u>322,292</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
<b>Unrestricted funds</b>			
Unrestricted fund	317,875	193,188	511,063
<b>Restricted funds</b>			
The Edward Gostling Fund	7,995	162,085	170,080
<b>TOTAL FUNDS</b>	<u>325,870</u>	<u>355,273</u>	<u>681,143</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	383,505	(190,317)	193,188
<b>Restricted funds</b>			
The Edward Gostling Fund	334,282	(172,197)	162,085
<b>TOTAL FUNDS</b>	<u>717,787</u>	<u>(362,514)</u>	<u>355,273</u>

## **FOOTSTEPS FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **8. RELATED PARTY DISCLOSURES**

Footsteps Foundation holds 100% of the share capital of Footsteps Ltd (company number: 05081728) it's registered office being 6-7 Citibase, New Barclay House, 234 Botley Road, Oxford, England, OX2 0HP.

The Foundation covers the costs and expenditure for families who are unable to access the intensive physiotherapy that is provided by Footsteps Ltd without the grants provided. This is done on a means tested basis and the grants are paid directly to Footsteps Ltd. For 2025 £112,023.00, (2024: £114,357.00), was paid to Footsteps Ltd for this purpose.

Footsteps Foundation also pays for the rental of the premises occupied by both the Foundation and Footsteps Ltd. This amount is then reimbursed by Ltd, in 2025 this amount was £26,235.96. (2024: £34,129).

#### **9. PRIOR YEAR ADJUSTMENT**

In the year ended 31 December 2024 the Foundation received grants to support certain salary costs. These grants should have been recognised as restricted but were included in unrestricted funds. The comparative figures for 2024 have been restated to recognise the donation (£75,000) and the associated expenditure (£14,554.73) as restricted. There has been no change to the overall level of reserves, but the allocation between restricted and unrestricted has been restated.

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 06416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Mercer Lewin Ltd**  
**Chartered Accountants**  
**6-7 Citibase**  
**New Barclay House**  
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**OX2 0HP**

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **FOOTSTEPS FOUNDATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees, who are also the directors for the purposes of company law, present their report on the unaudited financial statements of the charity for the year ended 31 December 2024.

#### **OBJECTIVES AND ACTIVITIES**

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of £75,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support from the Footsteps Foundation are received from families and reviewed regularly currently, around 55% of all families receive support. The Foundation also provides orthopaedic shoes and therapy equipment to those in need. In 2019, The Helping Hands project was set up in order to support those families on lower incomes with supplementary costs of attending the centre as families have to travel from all over the UK, they often have to find large sums for fuel or accommodation.

The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

In the Sixteenth year of operation, Footsteps Foundation raised funding of £480,292 (2023: £179,801), (2022: £168,442), funding 161 (2023:168) three-week and two-week physiotherapy sessions totalling 4,390 (2023:2742) hours, as well as 67 (2023: 137) hour-long weekly sessions for a total of 32 (2023: 75) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre.

Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2026 as well as to assist families with essential physiotherapy equipment, orthopaedic shoes and travel & accommodation costs of coming to the Footsteps Centre.

#### **FINANCIAL REVIEW**

##### **Financial position**

This was the Sixteenth full year of the Foundation's operation and donated income of £480,492 (2023: £179,801), (2022: £168,442), has been offset by expenditure of £158,200 (2023: £206,438) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £90,951 in unrestricted funds.

##### **Funding**

We would like to thank all the funders who make this crucial work possible with particular thanks to some of our major funders including: The Edward Gostling Fund, Peter Harrison Foundation, The George Oliver Foundation, Toy Trust, Awards for All, The Julia Rausing Trust, Co-operative Community Fund, The Theodore Rousell Memorial Trust, The Aubrey Orchard-Lisle Charitable Trust, and The Payne-Gallwey Charitable Trust.

##### **Reserves**

Families book sessions and apply to Footsteps Foundation up to 12 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one years' charitable expenditure in reserve.

#### **PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

**FOOTSTEPS FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

The Footsteps Foundation has owned 50% of the equity capital since 1 June 2016 of Footsteps Ltd which manages the provision of services for physiotherapy for children. The Foundation has given grants to children who attend Footsteps Ltd and have paid certain costs in terms of provision of those services. The other 50% of the equity capital was owned by the founding physiotherapists who as at 30th April 2024 have transferred these shares to the Footsteps Foundation. Footsteps Ltd as of that date is a wholly owned subsidiary of Footsteps Foundation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06416481 (England and Wales)

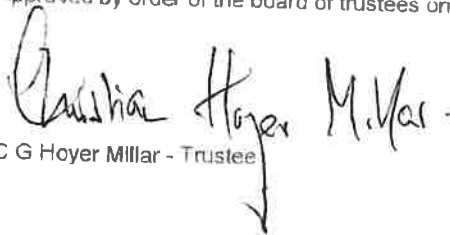
**Registered Charity number**  
1123440

**Registered office**  
6-7 Citibase, New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**Trustees**  
P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
T Hoyer Millar

**Independent Examiner**  
Andrew Churchill Stone  
Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Approved by order of the board of trustees on 28 August 2025 and signed on its behalf by:

  
C G Hoyer Millar - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOTSTEPS FOUNDATION

### Independent examiner's report to the trustees of Footsteps Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

### Responsibilities and basis of report

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

3 September 2025

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>387,992</u>	<u>92,500</u>	<u>480,492</u>	<u>179,801</u>
<b>EXPENDITURE ON</b>					
Raising funds		63	-	63	569
<b>Charitable activities</b>					
Physiotherapy support		<u>148,593</u>	<u>9,544</u>	<u>158,137</u>	<u>205,869</u>
<b>Total</b>		<u>148,656</u>	<u>9,544</u>	<u>158,200</u>	<u>206,438</u>
<b>NET INCOME/(EXPENDITURE)</b>		239,336	82,956	322,292	(26,637)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>317,875</u>	<u>7,995</u>	<u>325,870</u>	<u>352,507</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>557,211</u></u>	<u><u>90,951</u></u>	<u><u>648,162</u></u>	<u><u>325,870</u></u>

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	1,750	-	1,750	1,750
Cash at bank and in hand		556,961	90,951	647,912	325,620
		<u>558,711</u>	<u>90,951</u>	<u>649,662</u>	<u>327,370</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,500)	-	(1,500)	(1,500)
		<u>557,211</u>	<u>90,951</u>	<u>648,162</u>	<u>325,870</u>
<b>NET CURRENT ASSETS</b>					
		<u>557,211</u>	<u>90,951</u>	<u>648,162</u>	<u>325,870</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>557,211</u>	<u>90,951</u>	<u>648,162</u>	<u>325,870</u>
<b>NET ASSETS</b>					
		<u>557,211</u>	<u>90,951</u>	<u>648,162</u>	<u>325,870</u>
<b>FUNDS</b>					
Unrestricted funds	7			557,211	317,875
Restricted funds				90,951	7,995
				<u>648,162</u>	<u>325,870</u>
<b>TOTAL FUNDS</b>					
				<u>648,162</u>	<u>325,870</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET - continued  
31 DECEMBER 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2025 and were signed on its behalf by:

  
C G Hoyer Millar - Trustee

The notes form part of these financial statements

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Administrative	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	172,801	7,000	179,801
	<u>172,801</u>	<u>7,000</u>	<u>179,801</u>
<b>EXPENDITURE ON</b>			
Raising funds	569	-	569
<b>Charitable activities</b>			
Physiotherapy support	165,730	40,139	205,869
	<u>165,730</u>	<u>40,139</u>	<u>205,869</u>
<b>Total</b>	<u>166,299</u>	<u>40,139</u>	<u>206,438</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	6,502	(33,139)	(26,637)
	<u>(3,214)</u>	<u>3,214</u>	<u>-</u>
<b>Net movement in funds</b>	3,288	(29,925)	(26,637)
	<u>3,288</u>	<u>(29,925)</u>	<u>(26,637)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	314,587	37,920	352,507
	<u>314,587</u>	<u>37,920</u>	<u>352,507</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>317,875</u>	<u>7,995</u>	<u>325,870</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
Other debtors	£ 1,750	£ 1,750
	<u>1,750</u>	<u>1,750</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Accruals and deferred income	1,500	1,500

**7. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
Unrestricted fund	317,875	239,336	557,211
<b>Restricted funds</b>			
Restricted fund	7,995	82,956	90,951
<b>TOTAL FUNDS</b>	<u>325,870</u>	<u>322,292</u>	<u>648,162</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	387,992	(148,656)	239,336
<b>Restricted funds</b>			
Restricted fund	92,500	(9,544)	82,956
<b>TOTAL FUNDS</b>	<u>480,492</u>	<u>(158,200)</u>	<u>322,292</u>

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
Unrestricted fund	314,587	6,502	(3,214)	317,875
<b>Restricted funds</b>				
Restricted fund	37,920	(33,139)	3,214	7,995
<b>TOTAL FUNDS</b>	<u>352,507</u>	<u>(26,637)</u>	<u>-</u>	<u>325,870</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	172,801	(166,299)	6,502
<b>Restricted funds</b>			
Restricted fund	7,000	(40,139)	(33,139)
<b>TOTAL FUNDS</b>	<u>179,801</u>	<u>(206,438)</u>	<u>(26,637)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
Unrestricted fund	314,587	245,838	(3,214)	557,211
<b>Restricted funds</b>				
Restricted fund	37,920	49,817	3,214	90,951
<b>TOTAL FUNDS</b>	<u>352,507</u>	<u>295,655</u>	<u>-</u>	<u>648,162</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	560,793	(314,955)	245,838
<b>Restricted funds</b>			
Restricted fund	99,500	(49,683)	49,817
<b>TOTAL FUNDS</b>	<u>660,293</u>	<u>(364,638)</u>	<u>295,655</u>

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 8. RELATED PARTY DISCLOSURES

Since the 1st June 2016 Footsteps Foundation has held 50% of the share capital of Footsteps Ltd (company number: 05081728) it's registered office being 6-7 Citibase, New Barclay House, 234 Botley Road, Oxford, England, OX2 0HP.

As at the 30th April 2024 the remaining 50% was transferred to Footsteps Foundation meaning that Footsteps Ltd is now a wholly owned trading subsidiary.

The Foundation covers the costs and expenditure for families who are unable to access the intensive physiotherapy that is provided by Footsteps Ltd without the grants provided. This is done on a means tested basis and the grants are paid directly to Footsteps Ltd. For 2024 £114,357.00, (2023: £139,038.96), (2022: £115,365.84) was paid to Footsteps Ltd for this purpose.

Footsteps Foundation also pays for the rental of the premises occupied by both the Foundation and Footsteps Ltd. This amount is then reimbursed by Ltd, in 2024 this amount was £34,129 (2023: £32,906).

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 6416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **FOOTSTEPS FOUNDATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees, who are also the directors for the purposes of company law, present their report on the unaudited financial statements of the charity for the year ended 31 December 2023.

#### **OBJECTIVES AND ACTIVITIES**

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of £75,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support from the Footsteps Foundation are received from families and reviewed regularly currently, around 55% of all families receive support. The Foundation also provides orthopaedic shoes and therapy equipment to those in need. In 2019, The Helping Hands project was set up in order to support those families on lower incomes with supplementary costs of attending the centre as families have to travel from all over the UK, they often have to find large sums for fuel or accommodation.

The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

In the fifteenth year of operation, Footsteps Foundation raised funding of £179,801 (2022: £168,442), funding 168 (2022:120) three-week and two-week physiotherapy sessions totalling 2742 (2022:2275) hours, as well as 137 (2022: 99) hour-long weekly sessions for a total of 75 (2022: 62) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre.

Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2024 as well as to assist families with essential physiotherapy equipment, orthopaedic shoes and travel & accommodation costs of coming to the Footsteps Centre.

#### **FINANCIAL REVIEW**

##### **Financial position**

This was the fifteenth full year of the Foundation's operation and donated income of £179,801 (2022: £168,442), has been offset by expenditure of £206,438 (2022: £188,680) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £317,875 in unrestricted funds.

##### **Funding**

We would like to thank all of the funders that make this crucial work possible. Some of our larger funders include: Julia & Hans Rausing Trust, The Joyce Chapman Charitable Trust, The Sobell Foundation, Adint Charitable Trust, The James Tudor Foundation, The 29th May 1961 Charitable Trust and Theodore Roussel Memorial Trust.

##### **Reserves**

Families book sessions and apply to Footsteps Foundation up to 18 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one years' charitable expenditure in reserve.

#### **PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

## FOOTSTEPS FOUNDATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

The Footsteps Foundation has owned 50% of the equity capital since 1 June 2016 of Footsteps Ltd which manages the provision of services for physiotherapy for children. The Foundation has given grants to children who attend Footsteps Ltd and have paid certain costs in terms of provision of those services. The other 50% of the equity capital was owned by the founding physiotherapists who as at 30th April 2024 have transferred these shares to the Footsteps Foundation. Footsteps Ltd as of that date is a wholly owned subsidiary of Footsteps Foundation.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

6416481 (England and Wales)

**Registered Charity number**

1123440

**Registered office**

6-7 Citibase, New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

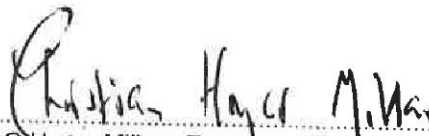
**Trustees**

P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
T Hoyer Millar  
A E L Dawson

**Independent Examiner**

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Approved by order of the board of trustees on 17<sup>th</sup> May 2024 and signed on its behalf by:

  
C G Hoyer Millar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOOTSTEPS FOUNDATION**

**Independent examiner's report to the trustees of Footsteps Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Date: 20 May 2024

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		172,801	7,000	179,801	168,442
<b>EXPENDITURE ON</b>					
Raising funds		569	-	569	855
<b>Charitable activities</b>					
Physiotherapy support		165,730	40,139	205,869	162,185
Other		-	-	-	25,640
<b>Total</b>		<u>166,299</u>	<u>40,139</u>	<u>206,438</u>	<u>188,680</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	7	6,502 (3,214)	(33,139) 3,214	(26,637) -	(20,238) -
<b>Net movement in funds</b>		<u>3,288</u>	<u>(29,925)</u>	<u>(26,637)</u>	<u>(20,238)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		314,587	37,920	352,507	372,745
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>317,875</u></u>	<u><u>7,995</u></u>	<u><u>325,870</u></u>	<u><u>352,507</u></u>

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	1,750	-	1,750	1,750
Cash at bank and in hand		317,625	7,995	325,620	352,257
		<u>319,375</u>	<u>7,995</u>	<u>327,370</u>	<u>354,007</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,500)	-	(1,500)	(1,500)
<b>NET CURRENT ASSETS</b>					
		<u>317,875</u>	<u>7,995</u>	<u>325,870</u>	<u>352,507</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>317,875</u>	<u>7,995</u>	<u>325,870</u>	<u>352,507</u>
<b>NET ASSETS</b>					
		<u>317,875</u>	<u>7,995</u>	<u>325,870</u>	<u>352,507</u>
<b>FUNDS</b>					
Unrestricted funds	7			317,875	314,587
Restricted funds				7,995	37,920
<b>TOTAL FUNDS</b>					
				<u>325,870</u>	<u>352,507</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

*Anthony 2024*  
  
 C G Hoyer Millar - Trustee

The notes form part of these financial statements

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

##### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>119,187</u>	<u>49,255</u>	<u>168,442</u>
<b>EXPENDITURE ON</b>			
Raising funds	855	-	855
<b>Charitable activities</b>			
Physiotherapy support	124,181	38,004	162,185
Other	<u>25,640</u>	-	<u>25,640</u>
<b>Total</b>	<u>150,676</u>	<u>38,004</u>	<u>188,680</u>
<b>NET INCOME/(EXPENDITURE)</b>	(31,489)	11,251	(20,238)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	346,076	26,669	372,745
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>314,587</u>	<u>37,920</u>	<u>352,507</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other debtors	<u>1,750</u>	<u>1,750</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>

**7. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
Unrestricted fund	314,587	6,502	(3,214)	317,875
<b>Restricted funds</b>				
Restricted fund	37,920	(33,139)	3,214	7,995
<b>TOTAL FUNDS</b>	<u>352,507</u>	<u>(26,637)</u>	<u>-</u>	<u>325,870</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	172,801	(166,299)	6,502
<b>Restricted funds</b>			
Restricted fund	7,000	(40,139)	(33,139)
<b>TOTAL FUNDS</b>	<u>179,801</u>	<u>(206,438)</u>	<u>(26,637)</u>

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
Unrestricted fund	346,076	(31,489)	314,587
<b>Restricted funds</b>			
Restricted fund	26,669	11,251	37,920
<b>TOTAL FUNDS</b>	<u>372,745</u>	<u>(20,238)</u>	<u>352,507</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	119,187	(150,676)	(31,489)
<b>Restricted funds</b>			
Restricted fund	49,255	(38,004)	11,251
<b>TOTAL FUNDS</b>	<u>168,442</u>	<u>(188,680)</u>	<u>(20,238)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
Unrestricted fund	346,076	(24,987)	(3,214)	317,875
<b>Restricted funds</b>				
Restricted fund	26,669	(21,888)	3,214	7,995
<b>TOTAL FUNDS</b>	<u>372,745</u>	<u>(46,875)</u>	<u>-</u>	<u>325,870</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	291,988	(316,975)	(24,987)
<b>Restricted funds</b>			
Restricted fund	56,255	(78,143)	(21,888)
<b>TOTAL FUNDS</b>	<u>348,243</u>	<u>(395,118)</u>	<u>(46,875)</u>

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 8. RELATED PARTY DISCLOSURES

Since the 1st June 2016 Footsteps Foundation has held 50% of the share capital of Footsteps Ltd (company number: 05081728) it's registered office being 6-7 Citibase, New Barclay House, 234 Botley Road, Oxford, England, OX2 0HP.

As at the 30th April 2024 the remaining 50% was transferred to Footsteps Foundation meaning that Footsteps Ltd is now a wholly owned trading subsidiary.

The Foundation covers the costs and expenditure for families who are unable to access the intensive physiotherapy that is provided by Footsteps Ltd without the grants provided. This is done on a means tested basis and the grants are paid directly to Footsteps Ltd. For 2023 £139,038.96 (2022: £115,365.84) was paid to Footsteps Ltd for this purpose.

Footsteps Foundation also pays for the rental of the premises occupied by both the Foundation and Footsteps Ltd. This amount is then reimbursed by Ltd, in 2023 this amount was £32,906 (2022: £24,375).

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 6416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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## **FOOTSTEPS FOUNDATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees, who are also the directors for the purposes of company law, present their report on the unaudited financial statements of the charity for the year ended 31 December 2020.

#### **OBJECTIVES AND ACTIVITIES**

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of £65,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support with Footsteps therapy costs are received from families and reviewed regularly and currently, around 60% of all families receive support. The Foundation also provides orthopaedic shoes and therapy equipment to those in need. In 2019, a new project was set up in order to support those families on lower incomes with the subsidiary costs of attending the centre. Because families have to travel from all over the UK, they often have to find large sums for fuel or accommodation. The Helping Hand Fund was instigated in 2019 to ensure that families are not put off from attending due to lack of funds. The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

In the fourteenth year of operation, Footsteps Foundation raised funding of £168,611 (2021: £196,261), funding 120 (2021:116) three-week and two-week physiotherapy sessions totalling 2275 (2021:2284) hours, as well as 99 (2021: 93) hour-long weekly sessions for a total of 62 (2020: 61) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre. Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2023 as well as to assist families with essential physiotherapy equipment, orthopaedic shoes and travel & accommodation costs of coming to Footsteps.

#### **FINANCIAL REVIEW**

##### **Financial position**

This was the fourteenth full year of the Foundation's operation and donated income of £168,611 (2021: £196,261), has been offset by expenditure of £188,691 (2021: £166,962) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £314,745 in unrestricted funds.

##### **Funding**

We would like to thank all of the funders that make this crucial work possible. Some of our larger funders include: The National Lottery; Tambour Foundation; Garfield Weston Foundation; The Leathersellers' Company Charitable Fund; The Sobell Foundation; The Iron Bridge Trust; Childwick Trust; The Aubrey Orchard-Lisle Charitable Trust; The Christopher Laing Foundation; The 29th May 1961 Charitable Trust and Little Lives.

##### **Reserves**

Families book sessions and apply to Footsteps Foundation up to 18 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one years' charitable expenditure in reserve.

#### **PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

**FOOTSTEPS FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
6416481 (England and Wales)

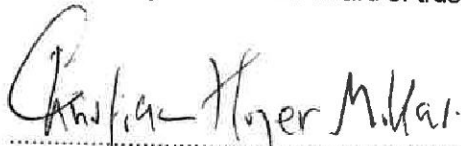
**Registered Charity number**  
1123440

**Registered office**  
6-7 Citibase, New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

**Trustees**  
P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
T Hoyer Millar  
A E L Dawson

**Independent Examiner**  
Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Approved by order of the board of trustees on 5<sup>th</sup> June 2023 and signed on its behalf by:

  
.....  
C G Hoyer Millar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOOTSTEPS FOUNDATION**

**Independent examiner's report to the trustees of Footsteps Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone

Mercer Lewin Ltd  
Chartered Accountants  
6-7 Citibase  
New Barclay House  
234 Botley Road  
Oxford  
OX2 0HP

Date: 5 Jan 23

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		119,187	49,255	168,442	196,261
<b>EXPENDITURE ON</b>					
Raising funds		855	-	855	-
<b>Charitable activities</b>					
Physiotherapy support		124,181	38,004	162,185	164,185
Other		25,640	-	25,640	2,777
<b>Total</b>		150,676	38,004	188,680	166,962
<b>NET INCOME/(EXPENDITURE)</b>		(31,489)	11,251	(20,238)	29,299
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		346,076	26,669	372,745	343,446
<b>TOTAL FUNDS CARRIED FORWARD</b>		314,587	37,920	352,507	372,745

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	1,750	-	1,750	1,919
Cash at bank and in hand		314,337	37,920	352,257	372,337
		<u>316,087</u>	<u>37,920</u>	<u>354,007</u>	<u>374,256</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,500)	-	(1,500)	(1,511)
		<u>314,587</u>	<u>37,920</u>	<u>352,507</u>	<u>372,745</u>
<b>NET CURRENT ASSETS</b>					
		<u>314,587</u>	<u>37,920</u>	<u>352,507</u>	<u>372,745</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>314,587</u>	<u>37,920</u>	<u>352,507</u>	<u>372,745</u>
<b>NET ASSETS</b>					
		<u>314,587</u>	<u>37,920</u>	<u>352,507</u>	<u>372,745</u>
<b>FUNDS</b>					
Unrestricted funds	7			314,587	346,076
Restricted funds				37,920	26,669
				<u>352,507</u>	<u>372,745</u>
<b>TOTAL FUNDS</b>					
				<u>352,507</u>	<u>372,745</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

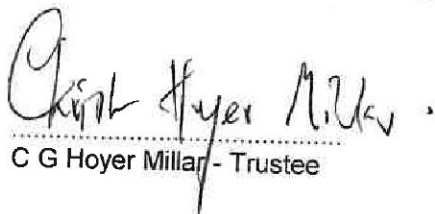
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th June 2023 and were signed on its behalf by:

  
C G Hoyer Millar - Trustee

The notes form part of these financial statements

## FOOTSTEPS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

##### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Administrative	2022 <u>2</u>	2021 <u>2</u>
----------------	------------------	------------------

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>187,261</u>	<u>9,000</u>	<u>196,261</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Physiotherapy support	131,068	33,117	164,185
Other	<u>2,777</u>	<u>-</u>	<u>2,777</u>
<b>Total</b>	<u>133,845</u>	<u>33,117</u>	<u>166,962</u>
<b>NET INCOME/(EXPENDITURE)</b>	53,416	(24,117)	29,299
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>292,660</u>	<u>50,786</u>	<u>343,446</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>346,076</u></u>	<u><u>26,669</u></u>	<u><u>372,745</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	2022 £ <u>1,750</u>	2021 £ <u>1,919</u>
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FOOTSTEPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	11
Accruals and deferred income	1,500	1,500
	<u>1,500</u>	<u>1,511</u>

7. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
Unrestricted fund	346,076	(31,489)	314,587
<b>Restricted funds</b>			
Restricted fund	26,669	11,251	37,920
<b>TOTAL FUNDS</b>	<u>372,745</u>	<u>(20,238)</u>	<u>352,507</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	119,187	(150,676)	(31,489)
<b>Restricted funds</b>			
Restricted fund	49,255	(38,004)	11,251
<b>TOTAL FUNDS</b>	<u>168,442</u>	<u>(188,680)</u>	<u>(20,238)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
Unrestricted fund	292,660	53,416	346,076
<b>Restricted funds</b>			
Restricted fund	50,786	(24,117)	26,669
<b>TOTAL FUNDS</b>	<u>343,446</u>	<u>29,299</u>	<u>372,745</u>

FOOTSTEPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	187,261	(133,845)	53,416
<b>Restricted funds</b>			
Restricted fund	9,000	(33,117)	(24,117)
<b>TOTAL FUNDS</b>	<u>196,261</u>	<u>(166,962)</u>	<u>29,299</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
Unrestricted fund	292,660	21,927	314,587
<b>Restricted funds</b>			
Restricted fund	50,786	(12,866)	37,920
<b>TOTAL FUNDS</b>	<u>343,446</u>	<u>9,061</u>	<u>352,507</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	306,448	(284,521)	21,927
<b>Restricted funds</b>			
Restricted fund	58,255	(71,121)	(12,866)
<b>TOTAL FUNDS</b>	<u>364,703</u>	<u>(355,642)</u>	<u>9,061</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 6416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **FOOTSTEPS FOUNDATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### **OBJECTIVES AND ACTIVITIES**

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of £65,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support with Footsteps therapy costs are received from families and reviewed regularly and currently, around 55% of all families receive support. The Foundation also provides orthopaedic shoes and therapy equipment to those in need. In 2019, a new project was set up in order to support those families on lower incomes with the subsidiary costs of attending the centre. Because families have to travel from all over the UK, they often have to find large sums for fuel or accommodation. The Helping Hand Fund was instigated in 2019 to ensure that families are not put off from attending due to lack of funds. The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

In the thirteenth year of operation, Footsteps Foundation raised funding of £196,261 (2020: £299,418), funding 116 (2020:115) three-week and two-week physiotherapy sessions totalling 2284 (2020:1658) hours, as well as 93 (2020: 54) hour-long weekly sessions for a total of 61 (2020: 72) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre. Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2022 as well as to assist families with essential physiotherapy equipment, orthopaedic shoes and travel & accommodation costs of coming to Footsteps.

#### **FINANCIAL REVIEW**

##### **Financial position**

This was the thirteenth full year of the Foundation's operation and donated income of £196,261 (2020: £299,418), has been offset by expenditure of £166,962 (2020: £181,703) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £346,076 in unrestricted funds.

##### **Funding**

We would like to thank all of the funders that make this crucial work possible. Some of our larger funders include: The National Lottery; Newman's Own Foundation; Garfield Weston Foundation; The Leathersellers' Company Charitable Fund; The Sobell Foundation; The Iron Bridge Trust; Childwick Trust; CHK Charities; The Peter Harrison Foundation, The Christopher Laing Foundation; The Angus Lawson Memorial Trust and The Edward Gostling Foundation.

##### **Reserves**

Families book sessions and apply to Footsteps Foundation up to 18 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one years' charitable expenditure in reserve. We have also designated reserves to be used for property relocation and renovation. Our current tenancy is up for renewal and we are researching property relocation within the next few years. Total reserves are currently £372,745.

#### **PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

**FOOTSTEPS FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

6416481 (England and Wales)

**Registered Charity number**

1123440

**Registered office**

41 Cornmarket Street  
Oxford  
OX1 3HA

**Trustees**

P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
S L Jackson (resigned 10/3/2021)  
T Jacobs (resigned 19/4/2021)  
T Hoyer Millar  
A E L Dawson Senior First Officer (appointed 10/3/2021)

**Independent Examiner**

Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

Approved by order of the board of trustees on 12 August 2022 and signed on its behalf by:



C G Hoyer Millar - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOTSTEPS FOUNDATION**

### **Independent examiner's report to the trustees of Footsteps Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone  
FCA  
Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

12 August 2022

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		187,261	9,000	196,261	299,418
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Physiotherapy support		131,068	33,117	164,185	179,114
Other		2,777	-	2,777	2,589
<b>Total</b>		<u>133,845</u>	<u>33,117</u>	<u>166,962</u>	<u>181,703</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>53,416</u>	<u>(24,117)</u>	<u>29,299</u>	<u>117,715</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		292,660	50,786	343,446	225,731
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>346,076</u></u>	<u><u>26,669</u></u>	<u><u>372,745</u></u>	<u><u>343,446</u></u>

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	1,919	-	1,919	2,265
Cash at bank and in hand		345,668	26,669	372,337	342,692
		<u>347,587</u>	<u>26,669</u>	<u>374,256</u>	<u>344,957</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,511)	-	(1,511)	(1,511)
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
<b>NET CURRENT ASSETS</b>					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
<b>NET ASSETS</b>					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
<b>FUNDS</b>					
Unrestricted funds	8			346,076	292,660
Restricted funds				26,669	50,786
				<u>372,745</u>	<u>343,446</u>
<b>TOTAL FUNDS</b>					
				<u>372,745</u>	<u>343,446</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2022 and were signed on its behalf by:



C G Hoyer Millar - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Equipment	- 33% on cost

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**FOOTSTEPS FOUNDATION****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021****2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Administrative	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	286,667	12,751	299,418
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Physiotherapy support	168,942	10,172	179,114
Other	<u>2,589</u>	<u>-</u>	<u>2,589</u>
<b>Total</b>	<u>171,531</u>	<u>10,172</u>	<u>181,703</u>
<b>NET INCOME</b>	115,136	2,579	117,715
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	177,524	48,207	225,731
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>292,660</u>	<u>50,786</u>	<u>343,446</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	473	4,372	4,845
<b>DEPRECIATION</b>			
At 1 January 2021 and 31 December 2021	473	4,372	4,845
<b>NET BOOK VALUE</b>			
At 31 December 2021	-	-	-
At 31 December 2020	-	-	-

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	1,919	2,265

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	11	11
Accruals and deferred income	1,500	1,500
	1,511	1,511

**8. MOVEMENT IN FUNDS**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
Unrestricted fund	292,660	53,416	346,076
<b>Restricted funds</b>			
Restricted fund	50,786	(24,117)	26,669
<b>TOTAL FUNDS</b>	343,446	29,299	372,745

FOOTSTEPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	187,261	(133,845)	53,416
<b>Restricted funds</b>			
Restricted fund	9,000	(33,117)	(24,117)
<b>TOTAL FUNDS</b>	<u>196,261</u>	<u>(166,962)</u>	<u>29,299</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
Unrestricted fund	177,524	115,136	292,660
<b>Restricted funds</b>			
Restricted fund	48,207	2,579	50,786
<b>TOTAL FUNDS</b>	<u>225,731</u>	<u>117,715</u>	<u>343,446</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	286,667	(171,531)	115,136
<b>Restricted funds</b>			
Restricted fund	12,751	(10,172)	2,579
<b>TOTAL FUNDS</b>	<u>299,418</u>	<u>(181,703)</u>	<u>117,715</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
Unrestricted fund	177,524	168,552	346,076
<b>Restricted funds</b>			
Restricted fund	48,207	(21,538)	26,669
<b>TOTAL FUNDS</b>	<u>225,731</u>	<u>147,014</u>	<u>372,745</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	473,928	(305,376)	168,552
<b>Restricted funds</b>			
Restricted fund	21,751	(43,289)	(21,538)
<b>TOTAL FUNDS</b>	<u>495,679</u>	<u>(348,665)</u>	<u>147,014</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**FOOTSTEPS FOUNDATION**

England & Wales - Charity number 1123440

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# Accounts

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**REGISTERED COMPANY NUMBER: 6416481 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123440**

**FOOTSTEPS FOUNDATION**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

**FOOTSTEPS FOUNDATION**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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# FOOTSTEPS FOUNDATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### OBJECTIVES AND ACTIVITIES

Footsteps Foundation was formed to provide support to disabled children, who benefit from the provision of intensive physiotherapy provided at The Footsteps Centre, South Oxfordshire. Footsteps Foundation pays for a percentage of physiotherapy costs for families with household incomes of £65,000 or lower, on a means tested basis. The Foundation organises fundraising activities to enable the achievement of this objective and has the support of many charitable trusts & foundations, local business and individuals. Applications for support with Footsteps therapy costs are received from families and reviewed regularly and currently, around 55% of all families receive support. The Foundation also provides orthopaedic shoes and therapy equipment to those in need. In 2019, a new project was set up in order to support those families on lower incomes with the subsidiary costs of attending the centre. Because families have to travel from all over the UK, they often have to find large sums for fuel or accommodation. The Helping Hand Fund was instigated in 2019 to ensure that families are not put off from attending due to lack of funds. The trustees confirm that they have paid due regard to the Charity Commission's publications and guidance on Public Benefit.

### ACHIEVEMENT AND PERFORMANCE

Covid-19 Update: We closed briefly in spring 2020 due to the pandemic. During that time, many children missed out on essential physiotherapy and Footsteps Foundation lost fundraising through cancelled events and pledges. To address this, Footsteps Foundation launched our first, very successful online fundraiser to cover some of our shortfall in 2020, this surpassed our expectations and has given us a measure of financial security in 2021. The charity trustees have designated a significant proportion of our reserves to pay for an upcoming property relocation (our current lease ends September 2021).

Apart from nine weeks, we remained open, with many safety and cleaning protocols put in place, as well as reduced numbers in the building. Families were relieved that they could continue to access the therapy their disabled children need, especially as there was no NHS face-to-face provision.

In the twelfth year of operation, Footsteps Foundation raised funding of £299,418 (2019: £213,779), funding 115 (2019: 195) three-week and two-week physiotherapy sessions totalling 1658 (2019: 2840) hours, as well as 54 (2019: 191) hour-long weekly sessions for a total of 72 (2019: 95) children. We support children over the course of many years, which is beneficial for their long-term development and families often see remarkable improvements in mobility, independence and confidence from children who attend The Footsteps Centre. Footsteps Foundation is hoping to maintain income and expenditure levels to support the same number of children with their intensive physiotherapy in 2021 as well as to assist families with essential physiotherapy equipment, orthopaedic shoes and travel & accommodation costs of coming to Footsteps.

### FINANCIAL REVIEW

#### Financial position

This was the twelfth full year of the Foundation's operation and donated income of £299,418 (2019: £213,779) has been offset by expenditure of £181,703 (2019: £214,494) to fund physiotherapy on the Footsteps programme. At the end of the year, Footsteps Foundation had £292,660 in unrestricted funds.

#### Funding

We would like to thank all of the funders that make this crucial work possible. Some of our larger funders include: The National Lottery; Newman's Own Foundation; Garfield Weston Foundation; The Worshipful Company of Innholders; The Sobell Foundation; The Iron Bridge Trust; Childwick Trust; CHK Charities; The Peter Harrison Foundation, The Christopher Laing Foundation; The Angus Lawson Memorial Trust and The Edward Gostling Foundation

#### Reserves

Families book sessions and apply to Footsteps Foundation up to 18 months in advance, meaning that the reserves policy of the Foundation has always been where possible to keep one year's charitable expenditure in reserve. In 2020, Footsteps Foundation ran a hugely successful individual public fundraising campaign and have therefore designated further reserves that were raised in this way, to be used for property relocation and renovation. Our current tenancy is up for renewal and we are researching property relocation within the next few years. Total reserves are currently £343,446.

**FOOTSTEPS FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**PLANS FOR FUTURE PERIODS**

The Foundation hopes to expand its programme of donations to allow for a greater number of children to benefit from the intensive physiotherapy. The Foundation will be attempting to find sponsors/donors on a long term basis.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Foundation is incorporated as a company limited by guarantee and is governed by the terms of its memorandum and articles of association.

The day to day management of the Foundation is delegated to Mrs P Hoyer Millar, one of the Trustees, and the Foundation's administrator.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

6416481 (England and Wales)

**Registered Charity number**

1123440

**Registered office**

41 Cornmarket Street  
Oxford  
OX1 3HA

**Trustees**

P M Hoyer Millar  
C G Hoyer Millar Chairman  
T R Halfhead  
S L Jackson (resigned 10/3/2021)  
T Jacobs (resigned 19/4/2021)  
T Hoyer Millar Fund Manager (appointed 15/9/2020)  
A E L Dawson (appointed 10/3/2021)

**Independent Examiner**

Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

*2nd February 2021*

Approved by order of the board of trustees on ..... and signed on its behalf by:

*C G Hoyer Millar*

.....  
C G Hoyer Millar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOOTSTEPS FOUNDATION**

**Independent examiner's report to the trustees of Footsteps Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's 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').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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.



Andrew Churchill Stone  
FCA  
Mercer Lewin Ltd  
Chartered Accountants  
41 Cornmarket Street  
Oxford  
OX1 3HA

Date: 17 Aug 21

**FOOTSTEPS FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		286,667	12,751	299,418	212,400
Other income		-	-	-	1,379
<b>Total</b>		<u>286,667</u>	<u>12,751</u>	<u>299,418</u>	<u>213,779</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Physiotherapy support		168,942	10,172	179,114	214,494
Other		2,589	-	2,589	-
<b>Total</b>		<u>171,531</u>	<u>10,172</u>	<u>181,703</u>	<u>214,494</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>115,136</u>	<u>2,579</u>	<u>117,715</u>	<u>(715)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>177,524</u>	<u>48,207</u>	<u>225,731</u>	<u>226,446</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>292,660</u></u>	<u><u>50,786</u></u>	<u><u>343,446</u></u>	<u><u>225,731</u></u>

The notes form part of these financial statements

**FOOTSTEPS FOUNDATION**

**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	2,265	-	2,265	2,265
Cash at bank and in hand		291,906	50,786	342,692	224,976
		<u>294,171</u>	<u>50,786</u>	<u>344,957</u>	<u>227,241</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,511)	-	(1,511)	(1,510)
		<u>292,660</u>	<u>50,786</u>	<u>343,446</u>	<u>225,731</u>
<b>NET CURRENT ASSETS</b>					
		<u>292,660</u>	<u>50,786</u>	<u>343,446</u>	<u>225,731</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>292,660</u>	<u>50,786</u>	<u>343,446</u>	<u>225,731</u>
<b>NET ASSETS</b>					
		<u>292,660</u>	<u>50,786</u>	<u>343,446</u>	<u>225,731</u>
<b>FUNDS</b>					
Unrestricted funds	8			292,660	177,524
Restricted funds				50,786	48,207
<b>TOTAL FUNDS</b>					
				<u>343,446</u>	<u>225,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

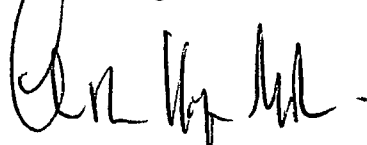
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd August 2021 and were signed on its behalf by:

  
.....  
C G Hoyer Millar - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Equipment	- 33% on cost

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Administrative	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	153,270	59,130	212,400
Other income	1,379	-	1,379
<b>Total</b>	<u>154,649</u>	<u>59,130</u>	<u>213,779</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Physiotherapy support	203,064	11,430	214,494
<b>NET INCOME/(EXPENDITURE)</b>	<u>(48,415)</u>	<u>47,700</u>	<u>(715)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	225,939	507	226,446
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>177,524</u>	<u>48,207</u>	<u>225,731</u>

**FOOTSTEPS FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>			
At 1 January 2020 and 31 December 2020	<u>473</u>	<u>4,372</u>	<u>4,845</u>
<b>DEPRECIATION</b>			
At 1 January 2020 and 31 December 2020	<u>473</u>	<u>4,372</u>	<u>4,845</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	<u>2,265</u>	<u>2,265</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade creditors	11	10
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>1,511</u>	<u>1,510</u>

**8. MOVEMENT IN FUNDS**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
Unrestricted fund	177,524	115,136	292,660
<b>Restricted funds</b>			
Restricted fund	48,207	2,579	50,786
<b>TOTAL FUNDS</b>	<u>225,731</u>	<u>117,715</u>	<u>343,446</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	286,667	(171,531)	115,136
<b>Restricted funds</b>			
Restricted fund	12,751	(10,172)	2,579
<b>TOTAL FUNDS</b>	<u>299,418</u>	<u>(181,703)</u>	<u>117,715</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
Unrestricted fund	225,939	(48,415)	177,524
<b>Restricted funds</b>			
Restricted fund	507	47,700	48,207
<b>TOTAL FUNDS</b>	<u>226,446</u>	<u>(715)</u>	<u>225,731</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	154,649	(203,064)	(48,415)
<b>Restricted funds</b>			
Restricted fund	59,130	(11,430)	47,700
<b>TOTAL FUNDS</b>	<u>213,779</u>	<u>(214,494)</u>	<u>(715)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
Unrestricted fund	225,939	66,721	292,660
<b>Restricted funds</b>			
Restricted fund	507	50,279	50,786
<b>TOTAL FUNDS</b>	<u>226,446</u>	<u>117,000</u>	<u>343,446</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted fund	441,316	(374,595)	66,721
<b>Restricted funds</b>			
Restricted fund	71,881	(21,602)	50,279
<b>TOTAL FUNDS</b>	<u>513,197</u>	<u>(396,197)</u>	<u>117,000</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.