

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

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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 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 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		187,261	9,000	196,261	299,418
EXPENDITURE ON					
Charitable activities					
Physiotherapy support		131,068	33,117	164,185	179,114
Other		2,777	-	2,777	2,589
Total		<u>133,845</u>	<u>33,117</u>	<u>166,962</u>	<u>181,703</u>
NET INCOME/(EXPENDITURE)		<u>53,416</u>	<u>(24,117)</u>	<u>29,299</u>	<u>117,715</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		292,660	50,786	343,446	225,731
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
NET ASSETS					
		<u>346,076</u>	<u>26,669</u>	<u>372,745</u>	<u>343,446</u>
FUNDS	8				
Unrestricted funds				346,076	292,660
Restricted funds				<u>26,669</u>	<u>50,786</u>
TOTAL FUNDS				<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

- 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 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.

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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	286,667	12,751	299,418
EXPENDITURE ON			
Charitable activities			
Physiotherapy support	168,942	10,172	179,114
Other	2,589	-	2,589
Total	<u>171,531</u>	<u>10,172</u>	<u>181,703</u>
NET INCOME	<u>115,136</u>	<u>2,579</u>	<u>117,715</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	177,524	48,207	225,731
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 January 2021 and 31 December 2021	473	4,372	4,845
DEPRECIATION			
At 1 January 2021 and 31 December 2021	473	4,372	4,845
NET BOOK VALUE			
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 £
Unrestricted funds			
Unrestricted fund	292,660	53,416	346,076
Restricted funds			
Restricted fund	50,786	(24,117)	26,669
TOTAL FUNDS	343,446	29,299	372,745

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 £
Unrestricted funds			
Unrestricted fund	187,261	(133,845)	53,416
Restricted funds			
Restricted fund	9,000	(33,117)	(24,117)
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	177,524	115,136	292,660
Restricted funds			
Restricted fund	48,207	2,579	50,786
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	286,667	(171,531)	115,136
Restricted funds			
Restricted fund	12,751	(10,172)	2,579
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	177,524	168,552	346,076
Restricted funds			
Restricted fund	48,207	(21,538)	26,669
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	473,928	(305,376)	168,552
Restricted funds			
Restricted fund	21,751	(43,289)	(21,538)
TOTAL FUNDS	<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.