

**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

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

## **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 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 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)

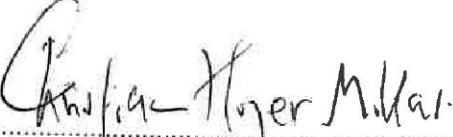
**Registered Charity number**  
1123440

**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
		316,087	37,920	354,007	374,256
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,500)	-	(1,500)	(1,511)
<b>NET CURRENT ASSETS</b>		314,587	37,920	352,507	372,745
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		314,587	37,920	352,507	372,745
<b>NET ASSETS</b>		314,587	37,920	352,507	372,745
<b>FUNDS</b>	7				
Unrestricted funds				314,587	346,076
Restricted funds				37,920	26,669
<b>TOTAL FUNDS</b>				352,507	372,745

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

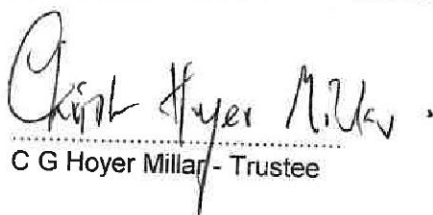
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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 5th June 2023 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 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:

	2022	2021
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>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>346,076</u>	<u>26,669</u>	<u>372,745</u>

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

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

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>

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.