

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)

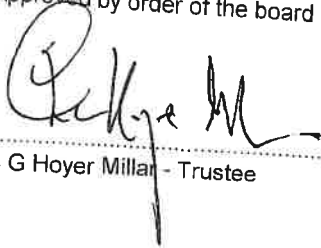
Registered Charity number
1123440

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
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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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>70,513</u>	<u>166,782</u>	<u>237,295</u>	<u>480,492</u>
EXPENDITURE ON					
Raising funds		7,159	200	7,359	63
Charitable activities					
Physiotherapy support		<u>49,816</u>	<u>147,139</u>	<u>196,955</u>	<u>158,137</u>
Total		<u>56,975</u>	<u>147,339</u>	<u>204,314</u>	<u>158,200</u>
NET INCOME		13,538	19,443	32,981	322,292
RECONCILIATION OF FUNDS					
Total funds brought forward		497,525	150,637	648,162	325,870
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	6	(1,690)	-	(1,690)	(1,500)
NET CURRENT ASSETS		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
NET ASSETS		<u>511,063</u>	<u>170,080</u>	<u>681,143</u>	<u>648,162</u>
FUNDS	7				
Unrestricted funds				511,063	497,525
Restricted funds				170,080	150,637
TOTAL FUNDS				<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

- 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 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

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	312,992	167,500	480,492
EXPENDITURE ON			
Raising funds	63	-	63
Charitable activities			
Physiotherapy support	133,279	24,858	158,137
Total	133,342	24,858	158,200
NET INCOME	179,650	142,642	322,292
RECONCILIATION OF FUNDS			
Total funds brought forward	317,875	7,995	325,870
TOTAL FUNDS CARRIED FORWARD	497,525	150,637	648,162

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	6,000	1,750

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 £
Unrestricted funds			
Unrestricted fund	497,525	13,538	511,063
Restricted funds			
The Edward Gostling Fund	150,637	19,443	170,080
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	70,513	(56,975)	13,538
Restricted funds			
The Edward Gostling Fund	166,782	(147,339)	19,443
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	317,875	179,650	497,525
Restricted funds			
The Edward Gostling Fund	7,995	142,642	150,637
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	312,992	(133,342)	179,650
Restricted funds			
The Edward Gostling Fund	167,500	(24,858)	142,642
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	317,875	193,188	511,063
Restricted funds			
The Edward Gostling Fund	7,995	162,085	170,080
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted fund	383,505	(190,317)	193,188
Restricted funds			
The Edward Gostling Fund	334,282	(172,197)	162,085
TOTAL FUNDS	<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.