

**Company No. 07104074**  
**Charity No. 1133313**

**KATIE PIPER FOUNDATION**  
(a company limited by guarantee)

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

**KATIE PIPER FOUNDATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT - STATUTORY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES**

Susan Killen  
Joanne Mackie  
Jackie Martin  
Nicola Murphy  
Ciaran O'Boyle  
Caryn Owen  
Katie Piper  
Nicholas Rudgard  
Andrea Sofield  
Dr Tim Woodman

**REGISTERED OFFICE**

55 Loudoun Road  
St John's Wood  
London NW8 0DL

**COMPANY NUMBER**

07104074

**CHARITY NUMBER**

1133313

**BANKERS**

HSBC Bank plc  
281 Chiswick High Rd  
W4 4HJ

**INDEPENDENT EXAMINER**

Paul Cowham DChA FCA  
Greenfish Resource Centre  
46-50 Oldham Street  
Manchester  
M4 1LE

**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Chairs report**

As a result of challenging post pandemic times during 2021, it was important for trustees and staff to work together identifying plans and priorities for 2022 to create sustainability for the future of The Katie Piper Foundation.

During the early part of the 2022 with external support we took time to sense check our fundraising strategy, re-visit our vision, values and brand and ensure a strong proposition and narrative. This gave a great platform to build on our fundraising strengths and prioritise new areas for growth, whilst utilising a clearer vision and language. This step change would make the importance of the work we do clearer and encourage people to be part of a community impacting the lives of survivors of burns and traumatic scarring.

**Service delivery**

Demand for services continued at the high levels seen in 2021. With limited resources available within the rehabilitation delivery team, clear guidelines were needed for admission, planning and discharge to maximise support, especially for those with the most complex needs.

Tele-rehabilitation continued to be the lead model to deliver physical and mental health support digitally into the home of survivors. Planning started towards the end of the year on the re-introduction of face-to-face care and how this could be achieved in partnership with others from 2023 onwards.

**Finances**

Following a disappointing year in 2021, a clear and focused plan was needed to ensure financial recovery. During 2022 the short-term fundraising strategy was developed, which included maximising on known income streams such as trusts and grants and major donors with timelines to build on and develop other areas such as individual giving.

The charity delivered a new donor event at the end of the year, which gave the opportunity to bring together those known to us and potential new donors to give new income opportunities for 2023 and beyond.

**Governance**

The Board of Trustees remained clear on governance priorities. The full Board, Finance and Governance sub-committees continued to meet at regular intervals during the year. Given financial pressures seen in 2021, these remained under close scrutiny with the Board.



**KATIE PIPER FOUNDATION  
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FOR THE YEAR ENDED 31 DECEMBER 2022**

**Partnerships**

The charity continued to work in partnership with the following organizations assisting us in the successful delivery of services to survivors:

- Fairfield Independent Hospital
- Farjo Hair Institute
- Lucinda Ellery
- Leigh Day Solicitors
- LPG Endermologie

The team continued to explore partnerships and collaborations with other healthcare providers and charities including those within the visible difference sector.

**Working together**

2022 has been a year of reflection and strategy planning for the charity. This resulted in the development of a new survivor led strategy and a doubling of fundraised income from 2021. Staff, trustees and volunteers worked incredibly hard together to achieve this, whilst ensuring that vital support services continued for survivors. I would like to thank the staff team for their passion, determination and commitment and my fellow trustees for ensuring clear and consistent governance.

# **KATIE PIPER FOUNDATION TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees (who are also the directors under company law) present their report and the independently examined financial statements of the charitable company for the year ended 31 December 2022. The statutory information is shown on Page 2.

## **Status**

The company, number 07104074, is limited by guarantee and has charitable status. The charity registration number is 1133313. It has a Memorandum and Articles of Association as its governing document.

## **CHARITABLE OBJECTS AND AIMS**

### **Charitable Objects**

These are:

- the relief of sickness and disability; and
- the relief of those in need by reason of ill health, disability or social or economic disadvantage

### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives of the charity.

### **Who we are**

In 2008 Katie Piper OBE, survived a brutal acid attack. From this was born a vision, one of treatment that is freely and fairly available to all who need it, to ensure that scars do not limit function, social inclusion and wellbeing. Katie founded, with the support of experts in burns rehabilitation and other survivors, the Foundation in her name. At the charity's heart is its commitment to work towards a brighter future for all survivors of burns, by advancing UK provision of intensive burns rehabilitation which brings together burns physiotherapy, scar management, psychotherapy and restoration.

### **What we do**

We meet a previously unmet need, including smooth triage post-acute care, on to rehabilitation and ongoing care for survivors of burns and traumatic scarring. This kind of care is not available on the NHS, despite it being the essential standard recommended by the British Burn Association's Burn Care Standards (2018). Our clinical team has extensive expertise and experience, and all care is evidence-based. We listen to survivors and their families to ensure that lived experience of burns injuries and burns services remain at the forefront of everything we do.

**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**The Katie Piper Foundation (KPF) Strategy Plan Performance 2022**

2022 saw the final year of the KPF 3-year strategic plan. Despite challenges on increased need for survivor services and changes in income generation during the life of the strategy, KPF were able to make significant progress, below demonstrates achievements against our key strategic themes during the year:

**1. *Delivery of bespoke and sustainable services:***

Lives of survivors and their families were positively impacted during the year:

- Received 5 referrals from NHS services for rehabilitation.
- 43 patients supported by our rehabilitation programmes.
- Conducted 30 pre-assessments.
- 4 family members benefitted from support sessions.
- 1,632 hours of physiotherapy, 936 hours of counselling and mental health sessions and 210 hours of advocacy hours were recorded as delivered. The majority of these were 1-1, with a small proportion delivered to multiple recipients.
- 1 patient received surgical hair transplants.
- 18 survivors were supported through new and refreshed hair system replacements and repairs to existing systems.
- 4 enquiries a week from people with scars or similar challenges, are treated with great care. They are supported with one-to-one advice and accurate, up-to-date signposting to other services.
- We have 7 to 10 survivors in urgent need, on our waiting list at any one time.
- 2 social care teams were trained in how to deliver burns specific care in the home.

**2. *Further understanding of need and impact to continuously improve the experience of burns survivors:***

During 2022 we continued to use 5 different 'PROMS' – Patient Reported Outcome Measures: these are accredited scales for measuring different aspects of a patient's physical and/or psychological state. The evaluation measures list is:

- EQ-5D (a standardised instrument for use as a measure of health outcome)
- POSAS Observer Scale (The Patient and Observer Scar Assessment Scale V20/EN)
- Brisbane Burn Scar Impact (BBSIP) for Adults
- CARE (The Centre for Appearance Research Evaluation)
- Patient KPF Experience Evaluation.

The outcomes from the measures informed the service delivery team on individual patient progress and developments to the structure and delivery of rehabilitation services.

**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. *To ensure we have sustainable finances:***

Despite 2021 showing the true impact of Covid on our finances, income increased from £252,476 in 2021 to £547,823 in 2022.

The doubling of income came mainly as a result of increased giving from trusts and foundations and major donors and the introduction of a new Christmas Carol fundraising event to engage with existing and potential new donors for the charity.

**Enablers/Foundations – Building and strengthening the charity**

***Commitment to skills and talent:***

The staff reduced in size to a core delivery team during the year. The team undertook mandatory and other training and CPD opportunities as funding would allow. This included risk assessments, safe guarding, health and safety, mental health awareness and LPG.

***Progressive governance:***

We continue to have a committed team of trustees who come together to deliver professional and high quality governance, ensuring we deliver on a clear vision and mission.

During the year the Board and the Finance, Governance and Remuneration and Nominations sub-committees continued to provide close scrutiny and strategic support through quarterly meetings and additional trustee and staff strategy planning time.

***Marketing and communications plan:***

This area of work has remained with low resource, due to organisational changes but during 2023 this will be addressed following the work completed on proposition, narrative and brand. This will allow a clearer focus on needed marketing materials, a revised website and social media content.

We have been very grateful to have the support of an external social media manager during 2022 who also supports Katie in her own social media. The ability to have a unified approach has been very beneficial in building our social media engagement.

**KATIE PIPER FOUNDATION  
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FOR THE YEAR ENDED 31 DECEMBER 2022**

***Embed survivors' voices and diversity at the heart of our culture:***

It is important to us that we truly listen to survivor feedback and ensure it informs our day-to-day activity and future strategic planning. During the year we have undertaken the following activities:

- Vision workshop – June 2022 with 2 survivors.
- Brand workshop – September 2022 with 6 survivors.
- Strategy workshop – November 2022 with 6 survivors.

Moving forward we continue to work hard to discuss diversity within our trustees and staff team. Katie remains our Trustee Founder, and our Chair, Sue Killen, also has lived experience of rehabilitation.

Our services are delivered by a professional team, who combines clinical expertise and specialist knowledge of burns with lived experience. The team is supported by over 25 volunteers including burns survivors who also provide peer support.

Burns Physiotherapist, Catrin, is herself a survivor of burns. Catrin is responsible for delivering digital and hands-on tailored 1-1 physiotherapy programmes and offers a unique impact by demonstrating through her own rehabilitation, the power of it.

**Next steps in strategic planning**

We have now completed the third and final year of the 2019 – 2022 strategic plan. There has been a great deal of change and learning over the 3-year period and with this in mind we are now looking at how we create the best focus for the future of the charity.

It is always of utmost importance that we ensure survivor voice is at the heart of this work. With this in mind, we have delivered a number of workshops to listen to and understand survivor views from the perspective of their own experiences of burns care and KPF provision and also what they perceive survivors of the future may need. We have weaved these views into those from staff, trustees and volunteers to deliver a very simple and clear strategy for 2023. It was a unanimous view that given the difficulties experienced during 2021, that a clear and short-term strategy was the best approach.

**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Safeguarding**

KPF is committed to safeguarding and ensuring the welfare of adults at risk, and expects all Trustees, employees and volunteers to share this commitment. As such, we have robust safeguarding policies and procedures in place. This includes carrying out disclosure and barring checks as appropriate on those staff members whose roles work directly with vulnerable adults. The new delivery model of digital services has been fully considered in terms of safeguarding. During the reporting period no safeguarding concerns were reported to the Safeguarding Lead.

**GDPR**

KPF takes data protection seriously, in 2019 extensive and thorough work was undertaken to finalise our procedures around confidentiality and GDPR. The practical delivery of this work has continued into 2020. All staff members have undertaken training with an external GDPR specialist. The charity does not currently use professional fundraising services, does not engage in telephone fundraising via external agencies, and does not use wealth screening services. No breaches have been reported in 2020.

**RISK MANAGEMENT**

The Trustees discuss risks quarterly at the governance sub-committee and as a Board. Major risks are also assessed every 6 months in particular those related to governance and management, operations, finances, external environment and compliance, and are satisfied that systems are in place to mitigate the Foundation's exposure to the major risks in these categories.

**RESERVES POLICY**

The charity needs financial resources to achieve its purposes and has to plan for the longer term to ensure continuity.

The charity forecasts expenditure based on:

- Planned activity and the analysis of future needs.
- The reliability and volatility of income.
- The need to cover contingencies and the ability to be able to respond to unexpected events or opportunities.

The policy has been to maintain free reserves equivalent to 3-6 months unrestricted operating expenditure. A new policy is being trialled in 2023 that sets a monthly target for minimum cash reserves, proportionate to expenditure and staffing levels. Trustees review monthly to assess ability to cover costs.

There has been close monitoring of income and expenditure throughout the year by the Chief Executive and the Board of Trustees due to operating below the minimum reserves of 3 months.

**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES**

Katie Piper Foundation is a company limited by guarantee with no shares. It is managed by a Board of Trustees who currently meet four times a year.

The Trustees, who are also the Directors for the purpose of company law and who served during the year were:

Susan Killen  
Joanne Mackie  
Jackie Martin  
Nicola Murphy  
Ciaran O'Boyle  
Caryn Owen  
Katie Piper  
Nicholas Rudgard  
Andrea Sofield  
Dr Tim Woodman

The Board currently comprises of ten members. The Memorandum and Articles of Association defines that there should not be less than three and not more than ten Trustees at any one time, of whom at least three quarters shall be resident in the United Kingdom; a quorum is defined as at least 50% of the total number of Trustees.

A Trustee is appointed by recommendation of the Trustees, or by proposal of a Trustee entitled to vote at a meeting of the Foundation. Trustees can serve for two terms of three years with the option of serving an additional term and an overall review at nine years' service.

When a vacancy on the Board arises, Trustees will consider suitable Individuals for this appointment and make recommendations to the Board. Having short-listed a suitable candidate, two Trustees will interview them to confirm their commitment to the work of the Foundation and their ability to fulfil the duties of a Trustee. Provided they meet these criteria the Chair will send them a copy of the Foundation Constitution and the relevant Charity Commission Information (ref CC3) on Trustee responsibilities and will extend an invitation to attend the next Trustees' meeting as a guest.

KPF believes it is important to have transparency in decision-making and Trustees are required to declare conflicts to the Board as per the requirements of the conflicts of interest policy.



**KATIE PIPER FOUNDATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**TRUSTEES' RESPONSIBILITIES**

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the Trustees are required to:-

- 1) select suitable accounting policies and then apply them consistently.
- 2) make judgements and estimates that are reasonable and prudent.
- 3) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Paul Cowham offers himself for reappointment as Independent Examiner to the charity at the forthcoming AGM.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared and delivered in accordance with the provisions in Part 15 of Companies Act 2006 applicable to companies subject to the small companies' regime. This report was approved by the board on 13 June 2023 and signed on their behalf.



.....  
Susan Killen, Chair

29/08/2023

.....

Date



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KATIE PIPER FOUNDATION FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 13 to 26.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Since the Company's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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.

### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Paul Cowham*

Paul Cowham MA FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester M4 1LE

30/08/23

Date .....

Katie Piper Foundation  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
<b>Income</b>							
Donations and legacies	3	323,482	151,401	474,883	83,298	141,127	224,425
Charitable activities	4	4,462	-	4,462	6,520	-	6,520
Other trading activities - fundraising	5	68,341	-	68,341	14,923	-	14,923
Investments	6	137	-	137	17	-	17
Other income	7	-	-	-	6,591	-	6,591
<b>Total income</b>		<b>396,422</b>	<b>151,401</b>	<b>547,823</b>	<b>111,349</b>	<b>141,127</b>	<b>252,476</b>
<b>Expenditure</b>							
Raising funds	8	113,857	-	113,857	69,889	12,664	82,553
Charitable activities	9	270,471	130,345	400,816	276,923	160,134	437,057
<b>Total expenditure</b>		<b>384,328</b>	<b>130,345</b>	<b>514,673</b>	<b>346,812</b>	<b>172,798</b>	<b>519,610</b>
<b>Net income/(expenditure)</b>	11	<b>12,094</b>	<b>21,056</b>	<b>33,150</b>	<b>(235,463)</b>	<b>(31,671)</b>	<b>(267,134)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>12,094</b>	<b>21,056</b>	<b>33,150</b>	<b>(235,463)</b>	<b>(31,671)</b>	<b>(267,134)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		(7,139)	40,195	33,056	228,324	71,866	300,190
<b>Total funds carried forward</b>		<b>4,955</b>	<b>61,251</b>	<b>66,206</b>	<b>(7,139)</b>	<b>40,195</b>	<b>33,056</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Katie Piper Foundation  
Company number 7104074

Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	16	-	17,230
<b>Total fixed assets</b>		-	<b>17,230</b>
<b>Current assets</b>			
Debtors	17	1,737	3,605
Cash at bank and in hand		118,228	55,453
<b>Total current assets</b>		<b>119,965</b>	<b>59,058</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	18	(53,759)	(43,232)
<b>Net current assets</b>		<b>66,206</b>	<b>15,826</b>
<b>Total assets less current liabilities</b>		<b>66,206</b>	<b>33,056</b>
<b>Net assets</b>		<b>66,206</b>	<b>33,056</b>
<b>Funds of the charity</b>			
Restricted income funds	19	61,251	40,195
Unrestricted income funds	19	4,955	(7,139)
<b>Total charity funds</b>		<b>66,206</b>	<b>33,056</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 26 form part of these accounts

Approved by the trustees on 31/07/2023 and signed on their behalf by:

Susan Killen (chair)

Name



Signed

Katie Piper Foundation  
Statement of Cash Flows  
for the year ending 31 December 2022

	Note	2022 £	2021 £
<b>Cash provided by/(used in) operating</b>	21	<b>62,638</b>	<b>(233,779)</b>
<i>Cash flows from investing activities:</i>			
Bank interest		137	17
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>137</b>	<b>17</b>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
<b>Cash provided by/(used in) financing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents in the year		62,775	(233,762)
Cash and cash equivalents at the beginning of the year		55,453	289,215
<b>Cash and cash equivalents at the end of the year</b>		<b>118,228</b>	<b>55,453</b>

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Katie Piper Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 December 2022 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

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

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 December 2022 (continued)

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Improvements to premises:	4 years

**k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Notes to the accounts for the year ended 31 December 2022 (continued)

**N Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**O Pensions**

The Katie Piper Foundation operates a work place pension scheme with People's Pensions.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations & grants	271,031	151,401	422,432	61,820	63,056	124,876
Gifts in kind	52,451	-	52,451	-	78,071	78,071
Legacies	-	-	-	21,478	-	21,478
<b>Total</b>	<b>323,482</b>	<b>151,401</b>	<b>474,883</b>	<b>83,298</b>	<b>141,127</b>	<b>224,425</b>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Patient care income	4,462	-	4,462	6,520	-	6,520
<b>Total</b>	<b>4,462</b>	<b>-</b>	<b>4,462</b>	<b>6,520</b>	<b>-</b>	<b>6,520</b>



# Katie Piper Foundation

## Notes to the accounts for the year ended 31 December 2022 (continued)

### 5 Fundraising and other income

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Income from fundraising events	65,086	-	65,086	14,923	-	14,923
Insurance	2,500	-	2,500	-	-	-
Earned income	610	-	610	-	-	-
Other income	145	-	145	-	-	-
	68,341	-	68,341	14,923	-	14,923

All income from fees and trading is unrestricted.

### 6 Investment income

	Unrestricted £	Restricted £	2022 £	2021 £
Income from bank deposits	137	-	137	17
Dividends received	-	-	-	-
Rent - investment property	-	-	-	-
	137	-	137	17

All of the charity's investment income arises from money held in interest bearing deposit accounts.

### 7 Other income

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
HMRC JRS grant	-	-	-	6,591	-	6,591
<b>Total</b>	-	-	-	6,591	-	6,591

## Notes to the accounts for the year ended 31 December 2022 (continued)

**8 Analysis of expenditure on raising funds**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Staff costs	55,314	-	55,314	65,292	-	65,292
Fundraising & strategic events	27,281	-	27,281	1,431	-	1,431
Fundraising website costs	2,626	-	2,626	1,016	-	1,016
Other fundraising costs	28,636	-	28,636	2,150	12,664	14,814
	113,857	-	113,857	69,889	12,664	82,553

**9 Analysis of expenditure on charitable activities**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Burns rehabilitation	229,833	110,401	340,234	159,752	90,655	250,407
Hair restoration	37,873	18,192	56,065	81,698	63,907	145,605
Peer support	265	1,752	2,017	31,950	4,554	36,504
Other services	-	-	-	-	618	618
Governance costs	2,500	-	2,500	3,523	400	3,923
	270,471	130,345	400,816	276,923	160,134	437,057

**10 Governance costs**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Independent examination	2,500	-	2,500	3,150	-	3,150
Trustee meeting costs	-	-	-	-	400	400
Trustee training	-	-	-	-	-	-
Registered office fee	-	-	-	373	-	373
	2,500	-	2,500	3,523	400	3,923

## Notes to the accounts for the year ended 31 December 2022 (continued)

**11 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	17,230	17,230
Independent examiner's remuneration		
- accountancy	1,000	1,500
- independent examination	1,000	1,650
	<u>29,230</u>	<u>30,380</u>

**12 Staff costs**

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	208,575	258,614
Social security costs	22,446	22,225
Employers pension contributions	5,837	14,268
	<u>236,858</u>	<u>295,107</u>

The following number of employees earned emoluments within the bands shown below:

	2022	2021
£60,001 - £70,000	<u>1</u>	<u>1</u>

The average number of staff employed during the period was 6.8 (2021: 9.3).

The key management personnel of the charity comprise the trustees, the Chief Executive, the head of fundraising and communications and the head of patient services. The total employee benefits of the key management personnel of the charity were £155,469 (2021: £193,816)

**13 Trustee remuneration and expenses, and related party transactions**

Neither the trustees nor any persons connected with them received any remuneration during the year (2021: Nil), in addition, no expenses were claimed by the trustees in the year (2021: £nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

# Katie Piper Foundation

## Notes to the accounts for the year ended 31 December 2022 (continued)

### 14 Government grants

	2022 £	2021 £
HMRC Job Retention Scheme	-	6,591
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	-	6,591
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 15 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 16 Fixed assets: tangible assets

	Fixtures & equipment £	Total £
<b>Cost</b>		
At 1 January 2022	86,150	86,150
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2022	86,150	86,150
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 January 2022	68,920	68,920
Charge for the year	17,230	17,230
Disposals	-	-
	<hr/>	<hr/>
At 31 December 2022	86,150	86,150
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2022	-	-
	<hr/>	<hr/>
At 31 December 2021	17,230	17,230
	<hr/>	<hr/>

# Katie Piper Foundation

## Notes to the accounts for the year ended 31 December 2022 (continued)

### 17 Debtors

	2022 £	2021 £
Trade debtors	-	-
Other debtors	1,269	2,155
Prepayments	468	1,450
	<hr/>	<hr/>
	1,737	3,605
	<hr/>	<hr/>

### 18 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	42,978	17,028
Pension	761	2,365
Taxation and social security costs	4,986	16,411
Accruals and deferred income	5,034	7,428
	<hr/>	<hr/>
	53,759	43,232
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### 19 Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Fixed assets	17,230	-	(17,230)	-	-
Cadbury		20,000	(1,441)		18,559
D'Oyly Carte	-	3,110	(3,110)	-	-
Saturday Hospital Fund 2022	-	20,000	(14,094)	-	5,906
S Cowell	20,540	-	(20,540)	-	-
Rainford Trust 2	1,175	-	(1,175)	-	-
Rainford Trust 3	-	5,000	(833)	-	4,167
Rainford Trust Peer Support	-	5,000	(1,752)	-	3,248
Meringhoff 2022	-	19,581	(19,581)	-	-
National Lottery Community Fund	-	9,960	(8,000)	-	1,960
NPT Trans	-	5,000	(2,403)	-	2,597
NPT Trans (AR sal)	-	5,000	-		5,000
NPT Trans (JH/CP sal)	-	25,000	(5,186)		19,814
James Tudor Foundation	1,250	-	(1,250)	-	-
VTCT Foundation	-	33,750	(33,750)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	40,195	151,401	(130,345)	-	61,251
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

# Katie Piper Foundation

## Notes to the accounts for the year ended 31 December 2022 (continued)

### 18 Restricted funds (continued)

Previous reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December £
Fixed assets	34,460	-	(17,230)	-	17,230
Other	37,406	106,127	(143,533)	-	-
S Cowell	-	25,000	(4,460)	-	20,540
Rainford Trust	-	5,000	(3,825)	-	1,175
James Tudor Foundation	-	5,000	(3,750)	-	1,250
	71,866	141,127	(172,798)	-	40,195

### 19 Analysis of movement in unrestricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General fund	(7,139)	396,422	(384,328)	-	4,955
	(7,139)	396,422	(384,328)	-	4,955

Previous reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
General fund	228,324	111,349	(346,812)	-	(7,139)
	228,324	111,349	(346,812)	-	(7,139)

### 20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	4,955	-	61,251	66,206
Total	4,955	-	61,251	66,206

# Katie Piper Foundation

Notes to the accounts for the year ended 31 December 2022 (continued)

## 21 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
<b>Net income/(expenditure) for the year</b>	33,150	(267,134)
<b>Adjustments for:</b>		
Depreciation charge	17,230	17,230
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(137)	(17)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	1,868	7,080
Increase/(decrease) in creditors	10,527	9,062
<b>Net cash provided by/(used in)</b>	<u>62,638</u>	<u>(233,779)</u>