

Charity registration number 1171765 (England and Wales)

Company registration number CEO01395 (England and Wales)

AMPUTATION FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

AMPUTATION FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Tyrrell Mr A Hughes Mrs L Lambert Mr. D Harper
Charity number	1171765
Company number	CEO01395
Registered office	Unit 3 Ruskin Leisure Ruskin Drive Denton Green St Helens Merseyside United Kingdom WA10 6RP
Independent examiner	Azets Audit Services Alpha House 4 Greek Street Stockport Cheshire United Kingdom SK3 8AB

AMPUTATION FOUNDATION

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AMPUTATION FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees present their annual report and financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are the promotion of social inclusion amongst amputees or people with limb impairments who are socially excluded from society, or parts of society, as a result of their disability.

The charity aims to provide assistance towards education, employment, sport and hobbies to help them with their personal development, self-confidence and self-esteem to assist them to integrate into society.

The charity looks to achieve its aims by making grants to relevant organisations and providing services, advocacy, advice and information

Amputation Foundation has over 50 years combined experience of working with hundreds of amputees with reasons of amputation ranging from diabetes to explosions to crocodile attacks. There really aren't many more reasons we could think of than what we have dealt with - our knowledge is second to none.

We are linked to many disability and amputation charitable organisations that offer different services and alternative information so we if we can't help you directly, we can link in with people that can.

Public benefit statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Who we help:

Amputation Foundation is the first point of call for all amputees, families and friends of amputees and hospital professionals to contact to obtain immediate and impartial support from other amputees and support organisations.

Amputation Foundation is linked with all support networks and groups around the UK to ensure each and every amputee has first-hand advice, information and support that will be beneficial to living a life with missing limb(s).

Achievements and performance

The Amputation Foundation has moved steadily forward over the period with a wide variety of services being offered to amputees in-line with the charitable purposes and work taking place to strengthen the administration and management of the organisation.

The key focus has been on developing and delivering a programme of events for amputees in response to the preferences they set out via a survey launched on social media in 2018 which attracted around 100 responses.

The type of events / services offered have included:

- Weekend event delivered by the Calvert Trust offering outdoor activities
- Informal art classes in a social setting
- Weekly coffee mornings
- "Challenge for Change" – indoor physical activities
- Murder Mystery overnight event
- Christmas Party including an Awards element
- Mental Health Course

AMPUTATION FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

Because the Amputation Foundation's services are not geographically limited its reputation has grown and weekly coffee mornings for amputees have been commissioned in the Amputation Foundation's name in Stoke-on-Trent, Nuneaton and Warrington. The Board ensures that these events are organised and managed to the required standards.

Financial review

Total income in the period was £52,158 and total expenditure amounted to £64,097. This resulted in a net deficit of £11,939.

The accounts and balance sheet are presented at every meeting and Trustees are provided with full access to the details of all transactions if required. A key driver for the Board has been to make sure that the funds available to deliver services to amputees are committed and utilised effectively and economically.

The Board maintains a focus on fundraising and has benefitted from contributions raised voluntarily by service users or other parties through one-off events.

The relationship with the panel of solicitors who support the organisation financially is reviewed regularly. During the year one solicitor firm voluntarily left the panel and was replaced following a decision by the Board.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

Looking forward to 2023, the Board has agreed to a programme of policy and procedure reviews to ensure that its services and events are delivered safely.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) registered under its constitution dated 23 February 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Tyrrell
Mr A Hughes
Mrs L Lambert
Mr. D Harper

The Board of Trustees has met on 10 occasions throughout the year. All meetings have agendas agreed in advance and minutes are taken including clear recording of decisions made.


The organisation employs one full-time Hospital Liaison Officer (HLO) and a report is received on progress against objectives at every meeting. The HLO receives day-to-day management supervision and support from a member of the Board.

AMPUTATION FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees' report was approved by the Board of Trustees.



Mr A Hughes

Trustee

Dated: 21/10/22

AMPUTATION FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMPUTATION FOUNDATION

I report to the trustees on my examination of the financial statements of Amputation Foundation (the charity) for the year ended 28 February 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Jonathan Ward - ACA
Azets Audit Services
Alpha House
4 Greek Street
Stockport
Cheshire
SK3 8AB
United Kingdom

Dated: 28/11/2022.

AMPUTATION FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	3	52,158	40,497	9,825	50,322
<u>Expenditure on:</u>					
Raising funds	4	200	-	-	-
Charitable activities	5	63,697	51,786	-	51,786
Other	9	200	-	-	-
Total expenditure		64,097	51,786	-	51,786
Gross transfers between funds		-	9,825	(9,825)	-
Net expenditure for the year/ Net movement in funds		(11,939)	(1,464)	-	(1,464)
Fund balances at 1 March 2021		61,207	62,671	-	62,671
Fund balances at 28 February 2022		49,268	61,207	-	61,207

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

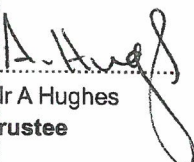
AMPUTATION FOUNDATION

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,781		2,475
Current assets					
Cash at bank and in hand		50,367		60,562	
Creditors: amounts falling due within one year	11	(2,880)		(1,830)	
Net current assets			47,487		58,732
Total assets less current liabilities			49,268		61,207
Income funds					
Unrestricted funds			49,268		61,207
			49,268		61,207

The financial statements were approved by the Trustees on 21.11.22


Mr A Hughes
Trustee

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

Charity information

The charity is a Charitable Incorporated Organisation registered under its constitution dated 23 February 2017. Charity information on the legal and administrative information page.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022 £	2021 £	2021 £	2021 £
Donations and gifts	52,158	40,497	-	40,497
Grants	-	-	9,825	9,825
	<u>52,158</u>	<u>40,497</u>	<u>9,825</u>	<u>50,322</u>

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

4 Raising funds

	Unrestricted funds	Total
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	200	-
	<u>200</u>	<u>-</u>

5 Charitable activities

	2022 £	2021 £
Hospital Liaison Officer	36,502	30,841
Events	11,913	9,437
Merchandise	697	576
Travel & Subsistence	2,109	-
Donations	2,500	-
	<u>53,721</u>	<u>40,854</u>
Share of support costs (see note 6)	8,926	9,882
Share of governance costs (see note 6)	1,050	1,050
	<u>63,697</u>	<u>51,786</u>

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Depreciation	495	-	495	369	369
Telecommunications	1,350	-	1,350	725	725
Website	135	-	135	635	635
Rent	5,668	-	5,668	4,925	4,925
Advertising	-	-	-	1,387	1,387
Sundry	863	-	863	873	873
Insurance	283	-	283	281	281
Office expenses	132	-	132	687	687
Legal and professional	-	1,050	1,050	-	1,050
	<u>8,926</u>	<u>1,050</u>	<u>9,976</u>	<u>9,882</u>	<u>10,932</u>
Analysed between Charitable activities	<u>8,926</u>	<u>1,050</u>	<u>9,976</u>	<u>9,882</u>	<u>10,932</u>

Governance costs includes the fee for the independent examination of £1,050 (2021: £1,050).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees in the year.

9 Other

	Unrestricted funds	Total
	2022	£ 2021
Net loss on disposal of tangible fixed assets	<u>200</u>	<u>-</u>

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2021	422	2,982	3,404
Disposals	-	(489)	(489)
At 28 February 2022	422	2,493	2,915
Depreciation and impairment			
At 1 March 2021	152	776	928
Depreciation charged in the year	54	441	495
Eliminated in respect of disposals	-	(289)	(289)
At 28 February 2022	206	928	1,134
Carrying amount			
At 28 February 2022	216	1,565	1,781
At 28 February 2021	270	2,205	2,475

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,880	1,830

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Trustee Report

For the year ending 28 February 2022

The Foundation's work over this period continued to be affected by the ongoing Covid 19 lockdown with plans for reviving on-site working and support to service users being implemented from June 2021.

Consequently, the Foundation continued to focus on providing support and activities remotely and a comprehensive programme was developed and delivered via that route.

There continued to be significant demand for services which were managed by the Hospital Liaison Officer whose role had re-focused due to the rules preventing hospital visiting.

Feasibility work was carried out during the year around two new projects to develop a digital support service to hospitals and to establish a charity shop in the local area. Considerable research and consultation was undertaken to ensure that any decisions were made following a robust and business-like process. Ultimately, the Board decided not to proceed with either venture.

The Board of Trustees met on 6 occasions throughout the year. All meetings have agendas agreed in advance and minutes are taken including clear recording of decisions made. All the meetings took place via Zoom due to the restrictions around the Covid19 pandemic.

A financial update is presented at every meeting and Trustees are provided with full access to the details of all transactions if required. A key driver for the Board has been to make sure that the funds available to deliver services to amputees are committed and utilised effectively and economically.

The relationship with the panel of solicitors who support the organisation financially is reviewed regularly at Board meetings.