

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 2023

AMPUTATION FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Hughes	
	Ms A Wright	(Appointed 6 February 2023)
	Mr A Moon	(Appointed 6 February 2023)
	Mr C Whiteley	(Appointed 6 February 2023)
	Ms D Boardman	(Appointed 28 March 2023)
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 St Stockport Cheshire United Kingdom SK3 8AB	

AMPUTATION FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

AMPUTATION FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their annual report and financial statements for the year ended 28 February 2023.

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

There continues to be a significant demand for services managed by the Hospital Liaison Officer. Hospital visits are now available again and AF has been busy making lots of calls to Hospital staff to re-engage and start visiting again.

Zoom meetings have continued throughout with the year ending with our "coffee mornings (last Friday of the month) being re-introduced at Ruskin Leisure and in the Midlands at our branch there.

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 ensuring that the funds available to deliver services to amputees are committed and utilised effectively and economically.

AMPUTATION FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

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

- Fletchers
- Medilaw
- Oliver and Co
- Graysons

AF is continuing to develop a good working relationship with each company.

October saw the introduction of a business development consultant who began to look at every part of the charity and start work to systemise as much as possible. They also looked at protocols and systems relating to HR, bringing them up to date wherever needed.

Chris Whiteley also joined the team as an advisor to the trustees following a 14-year career at another charity in Manchester.

AF had a change in personnel with the role of HLO seeing a new member of staff joining the team, Mr Tony Parkin.

AF held 4 "Adventure weekends" at the Calvert Trust in the Lake District and Exeter in Devon. Also, there was a trip to the theatre and a couple of events held on a converted barge in Welshpool.

AF throughout the year continued to be recipients of donations either as a one-off payment, written into a will or testimony and finally as a chosen charity for a SME company. Small payments are handled by Paypal, larger via BACS for transparent accounting.

AF have had a sudden and unexpected change in personnel and sadly this has resulted in the expenditure and income receipts being unavailable for this year [22-23]. Fortunately, the income and expenditure are evidenced through our bank statements as we don't use petty cash payments and all cash donations are scrutinised before paying in at our local branch.

Financial review

Total income in the period was £67,313 and total expenditure amounted to £85,906. This resulted in a net deficit of £18,593.

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.

Following the resignation of Trustees and administrators, that physical accounting records were not available for examination. We acknowledge that these financial statements are prepared from the bank statements.

AMPUTATION FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

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	(Resigned 15 February 2023)
Mr A Hughes	
Mrs L Lambert	(Resigned 4 September 2022)
Ms A Wright	(Appointed 6 February 2023)
Mr A Moon	(Appointed 6 February 2023)
Mr C Whiteley	(Appointed 6 February 2023)
Ms D Boardman	(Appointed 28 March 2023)

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.

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



Mr C Whiteley

Trustee
Dated: 13th December 2023

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 2023.

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 - matter of concern identified

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 have identified a matter of concern in my report because I have concerns that due to changes of trustees and administrators, supporting documentation was not available for examination; as such, the financial statements are prepared from the bank statements only.

I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 the financial statements do not accord with the bank statements provided; or
- 2 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.

Other than the matter highlighted above, I have no other 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 St
Stockport
Cheshire
SK3 8AB
United Kingdom

Dated: 14/12/2023

AMPUTATION FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	3	67,313	52,158
<u>Expenditure on:</u>			
Raising funds	4	-	200
Charitable activities	5	85,906	63,697
Other	9	-	200
Total expenditure		85,906	64,097
Net expenditure for the year/ Net movement in funds		(18,593)	(11,939)
Fund balances at 1 March 2022		49,268	61,207
Fund balances at 28 February 2023		30,675	49,268

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		1,424		1,781
Current assets					
Cash at bank and in hand		30,751		50,367	
Creditors: amounts falling due within one year	12	(1,500)		(2,880)	
Net current assets			29,251		47,487
Total assets less current liabilities			30,675		49,268
Income funds					
Unrestricted funds			30,675		49,268
			30,675		49,268

The financial statements were approved by the Trustees on 13th December 2023

A. Hughes

Mr A Hughes
Trustee



Mr C Whiteley
Trustee

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

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 2023

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 2023

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
	2023	2022
	£	£
Donations and gifts	67,313	52,158

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

4 Raising funds

	Total Unrestricted funds	
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	200
	<u>-</u>	<u>200</u>

5 Charitable activities

	2023	2022
	£	£
Hospital Liaison Officer	33,174	36,502
Events	28,576	11,913
Merchandise	1,725	697
Travel & Subsistence	991	2,109
Donations	-	2,500
	<u>64,466</u>	<u>53,721</u>
Share of support costs (see note 6)	10,547	8,926
Share of governance costs (see note 6)	10,893	1,050
	<u>85,906</u>	<u>63,697</u>

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

6 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Depreciation	356	-	356	495	495
Telecommunications	1,806	-	1,806	1,350	1,350
Website	142	-	142	135	135
Rent	6,445	-	6,445	5,668	5,668
Sundry	1,525	-	1,525	863	863
Insurance	-	-	-	283	283
Office expenses	273	-	273	132	132
Legal and professional	-	10,893	10,893	-	1,050
	<u>10,547</u>	<u>10,893</u>	<u>21,440</u>	<u>8,926</u>	<u>9,976</u>
Analysed between					
Charitable activities	<u>10,547</u>	<u>10,893</u>	<u>21,440</u>	<u>8,926</u>	<u>9,976</u>

Governance costs includes the fee for the independent examination of £1,500 (2022: £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

	Total	Unrestricted funds
	£	
	2023	2022
Net loss on disposal of tangible fixed assets	-	200

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

AMPUTATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 March 2022	422	2,493	2,915
At 28 February 2023	422	2,493	2,915
Depreciation and impairment			
At 1 March 2022	206	929	1,135
Depreciation charged in the year	43	313	356
At 28 February 2023	249	1,242	1,491
Carrying amount			
At 28 February 2023	173	1,251	1,424
At 28 February 2022	216	1,565	1,781

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,500	2,880

13 Related party transactions

Melliah Whiteley the daughter of trustee Chris Whiteley was paid £5,530 in Hospital Liason fees. Melliah Whiteley was a consultant of Amputation Foundation prior to the appointment of Chris Whiteley on 6 February 2023. (2022 - £Nil)