

Footsteps 2000 Limited

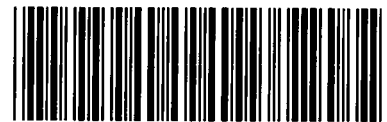
Company Registration No: 07970352

Registered Charity No: 1147257

Annual Report & Financial Statements

For the year ended 31st March 2022

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Chairman's Introduction

In February 2022, we finally saw the lifting of Covid restrictions, which had previously hampered a lot of the group work and activities undertaken with beneficiaries. The Trustees and operational team were relieved to see a return to business as usual, enabling groups, activities and respite sessions to resume face to face.

From 1st April 2021, Footsteps became the first subsidiary of Making Space Group, a national health and social care charity. The benefits to Footsteps are that Making Space now provide back-room support e.g., HR, IT, payroll processing, training, marketing, fundraising and management accounts for the Board of Trustees. Our relationship with Making Space will ensure security and growth for the future of our Charity.

Footsteps 2000 Limited continue delivering our services under its current title from offices in Warrington and St Helens. The Warrington service is now hosted by Making Space from their central office at 46 Allen Street. This has allowed the charity to reduce some of its operating costs by relocating this element of the service from the Gateway.

This year saw the retirement of two of the charities founding Trustees, Keith Richmond and Anne Jenner. We thank Keith and Anne for their tireless support to Footsteps since it was established in 2000 and wish them a happy and well deserved retirement. Following the retirement of these trustees, Claire Jones was appointed as the new Chair. As a Charity, we currently support the needs of our beneficiary groups by delivering services funded by a number of large and small grant making entities.

At the heart of our business model is the focus upon securing grant income to allow us to continue to deliver and improve upon the existing support we provide in the Warrington and St Helen's areas. This approach will continue. However, we also recognise that increasing our contracted work through establishing relationships with local authorities and clinical commissioning groups; will be important to the charities long-term future.

As a not for profit provider of services any surplus we make is invested back into the Charity, ensuring personal and social value is created and sustained over the longer term for the benefit of the people we support and the communities we serve. Therefore in 2022 and beyond, we will focus upon developing reserves that can be used to further our vision and mission.

C L Jones

C L Jones (Dec 21, 2022 16:40 GMT)

Claire Jones

Chair - Footsteps 2000 Limited

21-Dec-2022

Trustees' Annual Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are specifically restricted to the following:

Advancement of the education of the public, particularly among the parents of young persons who are, or may be, drug abusers and the relief of sickness and preservation of good mental health, in particular by the provision of a service of counselling and advice for such parents.

Significant activities

Review of Progress - our missions, achievements, aims and objectives

Footsteps have been working tirelessly over the past 12 months to provide support to families affected by a loved one's substance misuse. The service provides support to Children and Young People aged 4 - 19 years old and adults. Our mission is to reduce the stigma associated with substance misuse and ensure that we provide a relevant and effective service by delivering accurate, understandable and up-to-date information to our clients.

The services we provide:

- Support to children and young people in the Warrington area and to adults throughout the Warrington and St Helens area
- Telephone help - including out of hours' service appointments
- Counselling for adults
- Home visits
- Professional advice and support
- Education and awareness sessions about drugs and alcohol use
- Training courses
- Peer support groups
- Emotional support
- Advocacy, mediation, and support at formal and informal meetings
- Respite activities and opportunities
- Empowerment of clients to achieve and maintain change to improve their mental and physical wellbeing
- Support within schools and colleges for children affected by parental substance misuse
- M-PACT Programme

The Footsteps Team

Over the past year we have seen some staff changes within Footsteps due to changes within our contracts. Footsteps now has a total of:

- 4 employed staff
- 1 student counsellor
- active volunteers
- 5 volunteer board members

Trustees' Annual Report

Fundraising

Through additional funding secured this year, we have been able to enhance our offer in St Helen's by providing a Peer Support Worker, a Play Worker and additional support for grandparents. Due to the ongoing restrictions in 2021, a number of grants had to be extended into 2022/23 with the permission of funders.

FUNDING

- BBC Children in need under 11's - Footsteps have secured an extension on the final year of this funding until March 2023. This was due to the challenges the charity faced during the pandemic of delivering the outcomes agreed within this grant.
- Liverpool One Foundation – we received a £24, 200 grant from the Liverpool One Foundation, to replace funding originally secured through Coalfields Charitable Trust. This has allowed us to continue to provide 8 hours of support worker, CYP counselling, volunteer expenses, Volunteer training, CYP groups and Trips and provide toys to children accessing the service.
- P Holt – we secured a £7,000 grant from P Holt, to enable us to continue to provide group sessions for adults in St Helens.
- Dowager Peel Trust and Southern Charitable Trust donated £6,500 to support staffing, across both services.
- The Charles Haywood Foundation donated £3,000 to fund respite and activities for Children and Young People.

Commissioned/Grant-Funded Services

After a conversation with St Helens Council, it was agreed that they would fund Footsteps for a further 12 months from 1st April 2022. The implementation of our new CRM system Charity Log planned for 2022, will allow the Service Manager to produce more detailed statistics of how the service is meeting and exceeding contractual outcomes. The return on investment through this contract is over 100% due to the fundraising income that has allowed the charity to offer peer support as well as activities and support for children and young people.

Outcomes achieved

Warrington Service

- 8 group sessions delivered including a Christmas party at a local church,
- 3 x online escape rooms,
- 1x quiz night
- 1x Mindfulness art project online and
- 2x Art canvas project face to face
- 32 adults supported (including direct 1-1 support, counselling)
- 66 Counselling sessions
- 49 Children and young people supported of which
- 10 have a child protection plan in place
- 15 have a child in need plan in place
- 9 referred for early help support

Trustees' Annual Report

St Helens Service

- 143 adults supported
- Number of Groups delivered 26
- 18 in person
- 8 virtual
- 2 active volunteers

Website, Social Media, Promotion and Marketing

A priority for 2022 is to refresh the branding for the charity, using a co-produced approach with the children and young people we support. At present Footsteps 2000 has a dedicated website, social media platforms and printed information.

Quality Assurance

Footsteps now enjoy the benefit of support and guidance on quality assurance from the QA Team at Making Space. The priority from April 2021 has been to ensure that Footsteps is compliant in terms of data protection, safeguarding and risk identification.

Training

All staff are trained according to the DANOS guidelines and undertake a Level 3 training course in Drugs and Alcohol each year. The Children and Young People support workers have now completed MPACT and the license agreement extended to deliver this training in 22/23. Safeguarding training continues to be updated as well as all other relevant training. The focus has been on safeguarding, mental health main (primarily self-harming) and substance misuse.

Volunteer Counselling Service

Clients can access 1-1 counselling sessions alongside their family support sessions. The counselling service is always well received by clients. We currently have 1 volunteer counsellor and have additional funding through the Liverpool One grant, to purchase counselling for children and young people on a case by case basis. Counselling is usually offered in blocks of six sessions but can be extended when required.

In Conclusion

Despite the on-going challenges faced by the charity, during the pandemic, the team at Footsteps have continued to offer a consistent and supportive service to our beneficiary groups.

Our new partnership with Making Space, can only bring a more sustainable future for Footsteps. The Strategic Plan which will be launched in April 2022, outlines how the charity will grow and diversify to generate income streams that are more stable.

The Footsteps Board of Directors, together with the Service Manager, staff and volunteers continue to work hard to implement positive changes to ensure the continued provision of our service within the Warrington and St Helens communities. There are many planned changes going forward, which will benefit Footsteps and make working in partnership with other agencies more successful.

Trustees' Annual Report

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Volunteers

In our St Helens service we have 2 volunteers. Footsteps provides an enhanced DBS for all volunteers and supports training, development and supervision

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Footsteps is a local charity that provides a listening, information, and support service to those families in the Warrington and St Helens areas that find it difficult to cope with a loved one's drug or alcohol misuse. Founded in 2000 as a grass roots organisation by parents concerned with their own children's drug use, each year we help partners, siblings, children, parents, and grandparents to cope with the emotional, psychological, and physical impact of living with another's substance misuse.

The work undertaken by Footsteps 2000 Limited is to provide tailored support to those individuals who are adversely affected by a significant other's drug or alcohol misuse. This support encompasses structured interventions following completion of Assessment, Care Planning and Goal Setting.

Ensuring our Work Delivers our Aims

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. Our Trustees and Service Manager consider how planned and structured activities will contribute to the aims and objectives they have set.

Mission

The mission statement articulates the organisation's operation in the following way:

To provide listening, information and support to families affected by substance misuse in a sensitive, non-judgmental and confidential manner

The organisation aims to recognise the devastation caused to families and to reduce the fear, shame and stigma felt by those people affected by someone else's substance misuse. Families and carers require support to prevent secondary social breakdown but also to secure their significant contribution to the recovery journey of their family member.

Trustees' Annual Report

FINANCIAL REVIEW

Investment policy and objectives

Due to current low interest rates and the fact that cash is needed to deliver services cash is held in our Barclays banks account.

As at 31st March 2022 cash at bank stood at £81,483 (£79,241: 2021). All but £5,881 (£5,573: 2021) of this is cash held to deliver specific grants. The Charity did not incur any unrestricted expenditure in year but maintains a minimum balance to cover any potential redundancy costs. Potential redundancy costs at 31 March 2022 are £4,020.

Reserves policy

The Trustees have decided, because of the dependence on external donors, to set the level of reserves at an amount equivalent to three months running costs. Three months operating reserves equates to £22,413 and current unrestricted funds stand at £5,881. Currently free reserves are below this level and efforts are underway to increase non-restricted reserves via general fundraising and tendering for contracts.

Going concern

The Trustees were acutely aware of the financial challenges ahead given the loss of a key Council contract in Warrington and the constant challenge of raising grant income and donations. In response to this challenge, Trustees approached Making Space, a larger charity with their head office in Warrington, with greater financial reserves suggesting a merger. Making Space suggested that rather than merge Footsteps might want to join the Making Space Group as a subsidiary. Trustees took the decision to join the Making Space group and as of 1st April 2021, Making Space is the sole member of Footsteps. Making Space offered greater financial security by performing back-room functions, offering office accommodation where they had space and by giving access to Making Space's marketing and fundraising teams.

Footsteps 2000 Limited has sufficient cash reserves to meet all existing grant conditions and anticipates replacing existing funding with new grants, contracts and donations. Unrestricted funds are not required in the running of the Charity and current unrestricted funds of £5,881 are sufficient to pay potential redundancy costs of £4,020. The Charity can therefore continue to operate with minimal reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, limited by guarantee as defined by the Companies Act 2006, incorporated on 29 February 2012, and registered at the Charity Commission on 15 May 2012. The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The governing document was updated so that with effect from 1st April 2022 Making Space (Company Registration number 01642033 and Registered Charity Number 512907) is the sole member of Footsteps 2000 Limited

Trustees' Annual Report

Recruitment and appointment of new trustees

The Controlling Member/Making Space has the power to appoint by written notice to the charity any person who is able and willing to do so to be a director, provided that the majority of the directors are not also directors or employees of Making Space.

A director shall hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or more further terms of three years each but having served their maximum term of office of nine years shall not be eligible for re-appointment.

The minimum number of directors/trustees is three, with no maximum number.

Induction and training of new trustees

All trustees are offered an induction package, including information about the charity, meetings with staff and Charity Commission leaflets are shared. All trustees are invited to participate in relevant training.

ADMINISTRATIVE DETAILS

Registered Company number

07970352 (England and Wales)

Registered Charity number

1147257

Registered office

46 Allen Street
Warrington -
Cheshire
WA2 7JB

Trustees

A L Jenner Chairperson (resigned 31 July 2022)

P Lovatt

K A Richmond (resigned 31 July 2022)

C Jones (Chairperson from 1 Aug 2021)

S Long (appointed 1 April 2021)

W Jones (appointed 16 July 2021)

K Smith (appointed 21 July 2021)

Auditor

Mazars LLP
One St Peter's Square
Manchester
M2 3DE

Trustees' Annual Report

Bank

Barclays Bank
23-25 Golden Square Warrington
WA1 1TW

Statement as to disclosure of information to auditors

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Footsteps 2000's auditor is unaware; and
- The Trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/ she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This Annual Report is signed by the Chair on behalf of the Board of Trustees.

By order of the Board of Trustees

C L Jones

C L Jones (Dec 21, 2022 16:40 GMT)

Claire Jones

Chair of Trustees

Date: 21-Dec-2022

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Footsteps 2000 Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 December 2022 and signed on its behalf by:

C L Jones
C L Jones (Dec 21, 2022 16:40 GMT)

Claire Jones
Chair of Trustees

21-Dec-2022

Independent Auditor's Report to the Members of Footsteps 2000 Limited

Opinion

We have audited the financial statements of Footsteps 2000 Limited (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Footsteps 2000 Limited

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other Matter

Without qualifying our opinion we draw attention to the accounting policies on page 16 of the financial statements and the fact that the comparative information in the accounts was unaudited as the company was entitled to exemption from audit.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report to the Members of Footsteps 2000 Limited

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 9 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Independent Auditor's Report to the Members of Footsteps 2000 Limited

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed: N.T. Wakefield
Nicola Wakefield (Dec 21, 2022 19:02 GMT)

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of Mazars LLP

One St Peter's Square
Manchester
M2 3DE

Date: 21-Dec-2022

Statement of Financial Activities

(Incorporating the summary income and expenditure account)

Year ended 31 March 2022

	Note	Unrestricted funds	Restricted funds	Total funds 2022	Unaudited Restated Total funds 2021
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		300	0	300	377
Charitable activities		0	72,576	72,576	150,605
Other trading activities		0	0	0	0
Investments	2	8	0	8	58
Other		0	0	0	4,000
TOTAL INCOME AND ENDOWMENTS		308	72,576	72,884	155,050
RESOURCES EXPENDED					
Charitable activities	3	0	89,652	89,652	145,195
TOTAL EXPENDITURE		0	89,652	89,652	145,195
NET (EXPENDITURE)/INCOME BEFORE GAINS/(LOSSES)		308	(17,076)	(16,768)	9,845
Transfer between funds		0	0	0	0
NET MOVEMENT IN FUNDS		308	(17,076)	(16,768)	9,845
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		5,573	28,776	34,349	24,504
TOTAL FUNDS CARRIED FORWARD	10	5,881	11,700	17,581	34,349

All the above results derive from continuing operations. All gains and losses recognised in the year are included above.

Balance Sheet

As at 31 March 2022

	Notes	2022 £	Unaudited Restated 2021 £
FIXED ASSETS			
Tangible assets		0	0
TOTAL FIXED ASSETS		<u>0</u>	<u>0</u>
CURRENT ASSETS			
Stock		0	0
Debtors		0	0
Investments, cash, and cash equivalents		0	0
Cash at bank and in hand		81,483	79,241
TOTAL CURRENT ASSETS		<u>81,483</u>	<u>79,241</u>
LIABILITIES			
Creditors: amounts falling due within one year	7	63,902	44,892
NET CURRENT ASSETS		17,581	34,349
TOTAL ASSETS LESS CURRENT LIABILITIES		17,581	34,349
TOTAL NET ASSETS		<u>17,581</u>	<u>34,349</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		5,881	5,573
Restricted funds	10	11,700	28,776
TOTAL CHARITY FUNDS		<u>17,581</u>	<u>34,349</u>

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

The financial statements of Footsteps 2000 Limited (Limited by Guarantee), company number 07970352 and charity number 1147257, were approved by the Trustees and authorised for issue on 21 December 2022 and signed on its behalf by:

C L Jones

C L Jones (Dec 21, 2022 16:40 GMT)

Claire Jones

Chair of Trustees

Date: 21-Dec-2022

Notes to the Financial Statements

For the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparation

Footsteps 2000 Limited is a charitable company limited by guarantee and registered in England. The registered office is 46 Allen Street, Warrington, Cheshire, WA2 7JB. 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.

The financial statements are prepared in Sterling £ and rounded to the nearest £.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).
- the requirements of Section 11 Financial instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

The prior period figures were not subject to audit as the Charity was entitled to an exemption from an audit under section 477 of the Companies Act 2006 relating to small companies and section 144 of the Charities Act 2011.

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.

Where a grant has performance-related conditions the income is recognised when the related expenditure has occurred.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Financial Statements For the Year Ended 31 March 2022

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There are no estimates or uncertainty in regards to costs of this pension scheme.

Going Concern

The Trustees were acutely aware of the financial challenges ahead given the loss of a key Council contract in Warrington and the constant challenge of raising grant income and donations. In response to this challenge, Trustees approached Making Space, a larger charity with their head office in Warrington, with greater financial reserves suggesting a merger. Making Space suggested that rather than merge Footsteps might want to join the Making Space Group as a subsidiary. Trustees took the decision to join the Making Space group and as of 1st April 2021, Making Space is the sole member of Footsteps. Making Space offered greater financial security by performing back-room functions, offering office accommodation where they had space and by giving access to Making Space's marketing and fundraising teams.

Footsteps 2000 Limited has sufficient cash reserves to meet all existing grant conditions and anticipates replacing existing funding with new grants, contracts and donations. Unrestricted funds are not required in the running of the Charity and current unrestricted funds of £5,881 are sufficient to pay potential redundancy costs of £4,020. The Charity can therefore continue to operate with minimal reserves.

Judgements in applying accounting policies and key sources of estimation of uncertainty

In preparing these financial statements, the trustees do not consider there to be any judgements in applying accounting policies and no key sources of estimation uncertainty.

2. INVESTMENT INCOME

	2022	2021
	£	£
Interest received	<u>8</u>	<u>58</u>

Notes to the Financial Statements For the Year Ended 31 March 2022

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	2022 Total £
Support for families affected by someone else's drug abuse	<u>86,931</u>	<u>2,720</u>	<u>89,652</u>
	Unaudited Direct Costs £	Unaudited Support Costs £	Unaudited 2021 Total £
Support for families affected by someone else's drug abuse	<u>139,598</u>	<u>5,597</u>	<u>145,195</u>

4. NET INCOME

Net income/ (expenditure) is stated after charging/ (crediting):

	2022 £	Unaudited 2021 £
Other operating leases	<u>8,106</u>	<u>14,165</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration, expenses or any other benefits in the year ended 31st March 2022 (2021: £0).

6. STAFF COSTS

The average monthly number of employees for the year was

	2022	Unaudited 2021
Management	1	1
Support	3	5
	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000 (2021: none)

During the year one member of staff was deemed to be key personnel. The total cost incurred for key personnel was £13,681 (2021: £31,372).

	2022 £	Unaudited 2021 £
Staff Costs Comprise:		
Wages and salaries	64,252	85,514
Social security	4,148	6,062
Pension costs	1,726	2,119
	<u>70,126</u>	<u>93,695</u>

Notes to the Financial Statements

For the Year Ended 31 March 2022

7. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	Unaudited Restated 2021 £
Bank loans and overdrafts (see note 8)	0	0
Social security and other taxes	0	1,436
Other creditors	0	349
Accruals and deferred income	63,902	43,107
	<u>63,902</u>	<u>44,892</u>

Deferred income comprises grant income received in advance of the year to which it relates.

	2022 £
Balance as at 1 st April 2021	43,107
Amount deferred in year	(43,107)
Amount deferred in year	63,902
Balance as at 1 st April 2022	<u>63,902</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2022 £	Unaudited 2021 £
Amounts falling due within one year on demand	<u>0</u>	<u>0</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	Unaudited 2021 £
Within one year	<u>0</u>	<u>4,680</u>

10. MOVEMENT IN FUNDS

	Unaudited At 1 Apr 2021	Net movement in funds	Transfers between funds	At 31 Mar 2022
	£	£	£	£
Unrestricted Funds				
General funds	5,573	308	0	5,881
Total	<u>5,573</u>	<u>308</u>	<u>0</u>	<u>5,881</u>

Notes to the Financial Statements

For the Year Ended 31 March 2022

	Restated £	£	£	£
Restricted Funds				
V Dabbs legacy	28,776	(17,076)	0	11,700
St Helens Clinical Commissioning Group	0	0	0	0
The Morgan Foundation	0	0	0	0
Coalfields Trust	0	0	0	0
BBC Children in Need	0	0	0	0
M Pact	0	0	0	0
Assura Masons	0	0	0	0
Liverpool One Foundation	0	0	0	0
PH Holt Foundation	0	0	0	0
National Lottery Awards for All	0	0	0	0
Total	28,776	(17,076)	0	11,700
Total Funds	34,349	(16,768)	0	17,581

V Dabbs is a legacy to support adults, children and young people who have been affected by drug and alcohol misuse within the Warrington area

St Helens Clinical Commissioning Group is a grant to support adults who have been affected by drug and alcohol misuse within the St Helens area

The Morgan Foundation is a grant to support children and young people who have been affected by drug and alcohol misuse within the Warrington area

Coalfields Trust is a grant to support adults, children and young people who have been affected by drug and alcohol misuse within the St Helens and Warrington area

BBC Children in Need is a grant to support children under 11 who have been affected by drug and alcohol misuse within the Warrington area

M Pact is a grant to support adults, children and young people who have been affected by drug and alcohol misuse within the St Helens and Warrington area

Assura Masons is a grant to support adults, children and young people who have been affected by drug and alcohol misuse within the Warrington area

Liverpool One Foundation is a grant to support children and young people who have been affected by drug and alcohol misuse within the St Helens area

PH Holt Foundation is a grant to support adults who have been affected by drug and alcohol misuse within the St Helens area

Notes to the Financial Statements For the Year Ended 31 March 2022

TOTAL FUNDS

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds			
General funds	308	0	308
Total	308	0	308

	£	£	£
Restricted Funds			
V Dabbs legacy	0	(17,076)	(17,076)
St Helens Clinical Commissioning Group	35,703	(35,703)	0
The Morgan Foundation	17,654	(17,654)	0
Coalfields Trust	2,537	(2,537)	0
BBC Children in Need	7,990	(7,990)	0
M Pact	1,890	(1,890)	0
Assura Masons	2,006	(2,006)	0
Liverpool One Foundation	1,856	(1,856)	0
PH Holt Foundation	2,781	(2,781)	0
National Lottery Awards for All	159	(159)	0
Total	72,576	(89,652)	(17,076)
Total Funds	72,884	(89,652)	(16,768)

Comparatives for movement in funds:

	Unaudited At 1 Apr 2020	Unaudited Net movement in funds	Unaudited Transfers between funds	Unaudited At 31 Mar 2021
	£	£	£	£
Unrestricted Funds				
General funds	(4,272)	713	9,132	5,573
V Dabbs legacy	28,776	0	(28,776)	0
Total	24,504	713	(19,644)	5,573

Notes to the Financial Statements

For the Year Ended 31 March 2022

	Unaudited Restated £	Unaudited Restated £	Unaudited £	Unaudited Restated £
Restricted Funds				
V Dabbs legacy	0	0	28,776	28,776
St Helens CCG	0	0	0	0
Warrington BC Drug Action Team	0	1,154	(1,154)	0
The Morgan Foundation	0	36	(36)	0
Coalfields Trust	0	0	0	0
Change, Grow, Live	0	3,028	(3,028)	0
BBC Children in Need	0	0	0	0
National Lottery Community Fund	0	0	0	0
National Lottery Awards for All	0	0	0	0
Cheshire Community Foundation	0	21	(21)	0
Assura	0	0	0	0
Humankind – Collective Voice	0	0	0	0
Tudor Trust	0	4,893	(4,893)	
Total	0	9,132	19,644	28,776
Total Funds	24,504	9,845	0	34,349

Comparative net movement in funds, included in the above are as follows:

	Unaudited Incoming resources £	Unaudited Resources expended £	Unaudited Movement in funds £
Unrestricted Funds			
General funds	6,435	(5,722)	713
Total	6,435	(5,722)	713

	Restated £	£	£
Restricted Funds			
V Dabbs legacy	0	0	0
St Helens CCG	31,523	(31,523)	0
Warrington BC Drug Action Team	8,763	(7,609)	1,154
The Morgan Foundation	28,486	(28,450)	36
Coalfields Trust	5,980	(5,980)	0
Change, Grow, Live	19,280	(16,252)	3,028
BBC Children in Need	12,954	(12,954)	0
National Lottery Community Fund	6,400	(6,400)	0
National Lottery Awards for All	9,641	(9,641)	0
Cheshire Community Foundation	2,000	(1,979)	21
Assura	2,385	(2,385)	0
Humankind – Collective Voice	16,300	(16,300)	0
Tudor Trust	4,893	0	4,893
Total	148,605	(139,473)	9,132
Total Funds	155,050	(145,195)	9,845

Notes to the Financial Statements

For the Year Ended 31 March 2022

A current year 12 months and prior year 12 months combined position is as follows:

	Restated At 1 Apr 2020	Net movement in funds	Transfers between funds	At 31 Mar 2022
	£	£	£	£
Unrestricted Funds				
General funds	(4,272)	1,021	9,132	5,881
V Dabbs legacy	28,776	0	(28,776)	0
Total	24,504	1,021	(19,644)	5,881

	£	£	£	£
Restricted Funds				
V Dabbs legacy	0	(17,076)	28,776	11,700
St Helens Clinical Commissioning Group	0	36	(36)	0
The Morgan Foundation	0	0	0	0
Coalfields Trust	0	0	0	0
BBC Children in Need	0	0	0	0
M Pact	0	0	0	0
Assura Masons	0	0	0	0
Liverpool One Foundation	0	0	0	0
PH Holt Foundation	0	0	0	0
National Lottery Awards for All	0	0	0	0
Warrington BC Drug Action Team	0	1,154	(1,154)	0
Change, Grow, Live	0	3,028	(3,028)	0
National Lottery Community Fund	0	0	0	0
Cheshire Community Foundation	0	21	(21)	0
Humankind – Collective Voice	0	0	0	0
Tudor Trust	0	4,893	(4,893)	0
Total	0	(7,944)	19,644	11,700
Total Funds	0	(6,923)	0	17,581

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			
General funds	6,743	(5,722)	1,021
Total	6,743	(5,722)	1,021

Notes to the Financial Statements

For the Year Ended 31 March 2022

	£	£	£
Restricted Funds			
V Dabbs legacy	0	(17,076)	(17,076)
St Helens Clinical Commissioning Group	67,226	(67,226)	0
The Morgan Foundation	46,140	(46,104)	36
Coalfields Trust	8,517	(8,517)	0
BBC Children in Need	20,944	(20,944)	0
M Pact	1,890	(1,890)	0
Assura Masons	4,391	(4,391)	0
Liverpool One Foundation	1,856	(1,856)	0
PH Holt Foundation	2,781	(2,781)	0
National Lottery Awards for All	9,800	(9,800)	0
Warrington BC Drug Action Team	8,763	(7,609)	1,154
Change, Grow, Live	19,280	(16,252)	3,028
National Lottery Community Fund	6,400	(6,400)	0
Cheshire Community Foundation	2,000	(1,979)	21
Humankind – Collective Voice	16,300	(16,300)	0
Tudor Trust	4,893	0	4,893
Total	221,181	(229,125)	(7,944)
Total Funds	227,924	(234,846)	(6,922)

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

				Unaudited Restated	Unaudited Restated	Unaudited Restated
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Cash at bank	5,881	75,602	81,483	5,573	73,668	79,241
Current liabilities	0	(63,902)	(63,902)	0	(44,892)	(44,892)
Total	5,881	11,700	11,700	5,573	28,776	34,349

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme, the assets of which are held separately from the charity. During the year £3,654 (2021: £2,119) of pension payments were made.

Notes to the Financial Statements For the Year Ended 31 March 2022

13. RELATED PARTY DISCLOSURES

During the year, the daughter of a trustee worked for the charity in an administrative role and was paid £2,430 through payroll.

Making Space is the parent company of Footsteps 2000 Limited as Making Space is the sole member of Footsteps 2000 Limited. Making Space is registered in England and is a charity (number 512907) and a company limited by guarantee (number 01642033). The objects of Making Space are the relief of people who are in need by reason of any physical or mental illness or disability arising from age, accident, disease or infection, including but without limitation learning disabilities and dementia, and the relief of their families and carers.

Accounts for Making Space can be obtained from:

Making Space
46 Allen Street
Warrington
WA2 7JB

Audit fees are incurred by the parent company/Making Space and paid by Making Space.

There was £10,640 worth of related party transactions with Making Space. These transactions relate to costs initially incurred by Making Space which have then been recharged to Footsteps 2000 Limited. There are no amounts outstanding at the year end.

14. PRIOR YEAR RESTATEMENT

Comparative figures have been updated to correctly reflect grant income being recognised in line with the performance-related condition.

As a result, brought forward restricted reserves at 1 April 2020 have reduced by £34,964. Prior year income has increased by £5,628 leading to an increase in net income of £5,628.

The Balance Sheet has been restated as at 31 March 2021 and as a result creditors have increased by £29,346 and restricted funds have reduced by £29,346.

The net impact of the above has decreased restricted funds by £29,346.