

**Footsteps 2000 Limited**

**Company Registration No: 07970352**

**Registered Charity No: 1147257**

**Annual Report & Financial Statements**

**For the year ended 31<sup>st</sup> March 2023**



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## Chairman's Introduction

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.

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. In order to strengthen this we have taken the decision to fully merge Footsteps into our parent company. This will give us more flexibility and economies of scale allowing us to continue to deliver to the people we support.



Keri Smith

Trustee - Footsteps 2000 Limited

25 January 2024

# 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

### 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
- 4 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 family support groups. 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.
- Anton Jurgens Trust – we secured a £2,000 grant from Anton Jurgens Trust, to enable us to provide family group sessions in St Helens.

## **Commissioned/Grant-Funded Services**

After a conversation with St Helens Council, it was agreed that they would fund Footsteps for a further 24 months from 1st April 2023. The implementation of our new CRM system Charity Log 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**

- 86 group sessions delivered
- 6 drawing and talking programmes
- 1 school leavers celebration
- 1 family tea party celebration
- 1 Christmas party
- 15 respite activities
- 37 adults supported (including direct 1-1 support, counselling)
- 39 Counselling sessions
- 40 Children and young people supported

### **St Helens Service**

- 29 children and young people supported
- 181 adults supported
- Number of Groups delivered 90
- 16 respite activities

# **Trustees' Annual Report**

## **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**

The team at Footsteps have continued to offer a consistent and supportive service to our beneficiary groups.

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. In order to continue this work and grow our footprint we have taken the decision to fully merge Footsteps into the parent company Making Space. This will benefit Footsteps and make working in partnership with other agencies more successful.

## **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.

# **Trustees' Annual Report**

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 31<sup>st</sup> March 2023 cash at bank stood at £40,826 (£81,483: 2022). All but £5,985 (£5,881: 2022) of this is cash held to deliver specific grants. The Charity incurred £99 (£0: 2022) of unrestricted expenditure in year, it maintains a minimum balance to cover any potential redundancy costs. Potential redundancy costs at 31 March 2023 are £5,669.

### **Reserves policy**

The Trustees have decided to merge Footsteps into the parent company. This will be undertaken during the next financial year. No new work will be undertaken during this period and funding held used only for the purpose intended. Free reserves current stand at £5,985 which is considered sufficient to cover the period to the transfer and any subsequent transfer costs to be incurred.

### **Going concern**

As part of a group restructure, aimed at maximizing the public benefit of both Footsteps 2000 Limited and Making Space, a decision was made by the Board of Trustees to transfer the operations and the majority of assets of Footsteps 2000 Limited to Making Space. This transfer took place on 30/09/23. As such, the Company ceased to trade on the 30 September 2023. As a result of the cessation of trade, the financial statements have been prepared on a basis other than the going concern basis. All relevant closure costs have been met by the Charity.

## **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 1<sup>st</sup> April 2022 Making Space (Company Registration number 01642033 and Registered Charity Number 512907) is the sole member of Footsteps 2000 Limited

### **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.



# Trustees' Annual Report

## 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 (appointed 29 February 2012)  
K A Richmond (resigned 31 July 2022)  
C Jones (Chairperson from 1 Aug 2021)  
S Long (appointed 1 April 2021) – resigned 27 February 2023  
W Jones (appointed 16 July 2021) – resigned 21 April 2023  
K Smith (appointed 21 July 2021)

### Auditor

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

### Bank

Barclays Bank  
23-25 Golden Square Warrington  
WA1 1TW

# Trustees' Annual Report

## 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



**Keri Smith**

Trustee

Date: 25 January 2024

## 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 25 January 2024 and signed on its behalf by:



**Keri Smith**

Trustees

25 January 2024

# **Independent auditor's report to the members of Footsteps 2000 Limited**

## **Opinion**

We have audited the financial statements of Footsteps 2000 Limited (the 'company') for the year ended 31 March 2023 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 2023 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 company 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.

## **Emphasis of matter - Financial statements prepared on a basis other than going concern.**

We draw attention to the going concern section of Note 1: Accounting Policies which explains that the Company ceased to trade on the 30 September 2023, therefore the directors' do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in the accounting policies. Our opinion is not modified in respect of this matter.

## **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 directors are responsible for the other information contained within the annual report. 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.

# **Independent auditor's report to the members of Footsteps 2000 Limited**

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 this gives rise to a material misstatement in the financial statements themselves. 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.

## **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 annual report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Directors' Report included within the Trustee's Report have been prepared in accordance with applicable legal requirements; and
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

## **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' 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 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of Directors**

As explained more fully in the directors' responsibilities statement set out on page 9, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

# **Independent auditor's report to the members of Footsteps 2000 Limited**

## **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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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, fixed asset depreciation and significant one-off or unusual transactions.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006 and the Charities Act 2011.

# **Independent auditor's report to the members of Footsteps 2000 Limited**

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

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

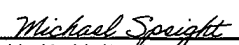
- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing 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](http://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 company'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 company'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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

  
Michael Speight (Jan 30, 2024 16:09 GMT)

Michael Speight (Senior Statutory Auditor)  
for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
One St Peters' Square, Manchester, M2 3DE

Date: 30-Jan-2024

# Statement of Financial Activities

## As at 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donation and legacies		200	0	200	300
Charitable activities		0	119,916	119,916	72,576
Other trading activities		0	0	0	0
Investments	2	3	0	3	8
Other		0	0	0	0
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>203</b>	<b>119,916</b>	<b>120,119</b>	<b>72,884</b>
<b>RESOURCES EXPENDED</b>					
	3				
Charitable activities		99	127,123	127,222	89,652
<b>TOTAL EXPENDITURE</b>		<b>99</b>	<b>127,123</b>	<b>127,222</b>	<b>89,652</b>
<b>NET INCOME/(EXPENDITURE) BEFORE GAINS/(LOSSES)</b>		<b>104</b>	<b>-7,207</b>	<b>-7,103</b>	<b>-16,768</b>
Transfer Between Funds	10	0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>104</b>	<b>-7,207</b>	<b>-7,103</b>	<b>-16,768</b>
<b>RECONCILIATION OF FUNDS:</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>5,881</b>	<b>11,700</b>	<b>17,581</b>	<b>34,349</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>5,985</b>	<b>4,493</b>	<b>10,478</b>	<b>17,581</b>

All of the activities of the company are considered to be discontinued for the reasons specified in Note 1 of the financial statements.



# Balance sheet

## As at 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets		0	0	0	0
<b>TOTAL FIXED ASSETS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT ASSETS</b>					
Stock		0	0	0	0
Debtors		0	0	0	0
Investments, cash, and cash equivalents		0	0	0	0
Cash at bank and in hand		5,985	34,841	40,826	81,483
<b>TOTAL CURRENT ASSETS</b>		<b>5,985</b>	<b>34,841</b>	<b>40,826</b>	<b>81,483</b>
<b>LIABILITIES</b>					
Creditors: amounts falling due within one year	7	0	30,348	30,348	63,902
<b>NET CURRENT ASSETS</b>		<b>5,985</b>	<b>4,493</b>	<b>10,478</b>	<b>17,581</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>5,985</b>	<b>4,493</b>	<b>10,478</b>	<b>17,581</b>
<b>TOTAL NET ASSETS</b>		<b>5,985</b>	<b>4,493</b>	<b>10,478</b>	<b>17,581</b>
<b>THE FUNDS OF THE CHARITY:</b>					
Unrestricted funds	10			5,985	5,881
Restricted funds				4,493	11,700
<b>TOTAL CHARITY FUNDS</b>				<b>10,478</b>	<b>17,581</b>



Keri Smith

Trustee

Date: 25 January 2024

# Notes to the Financial Statements

## For the Year Ended 31 March 2023

### 1 ACCOUNTING POLICIES

#### Basis of preparing the financial statements

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 financial statements have been prepared on a basis other than the going concern basis as the company has ceased to trade. As such all activities within the Statement of Comprehensive Income are considered to be discontinued.

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.

#### 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

# **Notes to the Financial Statements For the Year Ended 31 March 2023**

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

## **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**

As part of a group restructure, aimed at maximizing the public benefit of both Footsteps 2000 Limited and Making Space, a decision was made by the Board of Trustees to transfer the operations and the majority of assets of Footsteps 2000 Limited to Making Space. This transfer took place on 30/09/23. As such, the Company ceased to trade on the 30 September 2023. As a result of the cessation of trade, the financial statements have been prepared on a basis other than the going concern basis. All relevant closure costs have been met by the Charity.

## **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.

# Notes to the Financial Statements For the Year Ended 31 March 2023

## 2 INVESTMENT INCOME

	2,023	2,022
	£	£
Deposit account interest	3	8
	<u>3</u>	<u>8</u>

## 3 CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support Costs £	2023 Totals £
Support families affected by someone else's drug abuse	123,010	4,213	127,222
	<u>123,010</u>	<u>4,213</u>	<u>127,222</u>

	Direct Costs £	Support Costs £	2022 Totals £
Support families affected by someone else's drug abuse	86,931	2,720	89,652
	<u>86,931</u>	<u>2,720</u>	<u>89,652</u>

## 4 NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Other operating leases	5,040	8,106
	<u>5,040</u>	<u>8,106</u>

## 5 TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration, expenses or other benefits in the year ended 31 March 2023 (2022: £0)

# Notes to the Financial Statements For the Year Ended 31 March 2023

## 6 STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Management	1	1
Support	4	3
	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

During the year, one member of staff was deemed to be key management. The total costs incurred for key management were £21,778 (2022 - £13,681).

	2023	2022
Staff costs comprise:	£	£
Wages and salaries	87,181	64,252
Social security	7,225	4,148
Pension costs	2,625	1,726
	<u>97,031</u>	<u>70,126</u>

## 7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 8)	0	0
Social security and other taxes	0	0
Other creditors	0	0
Accruals and deferred income	30,348	63,902
	<u>30,348</u>	<u>63,902</u>

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

	£
Balance as at 1st April 2022	63,902
Amount released to income earned from charitable activities	(63,902)
Amount deferred in year	<u>30,348</u>
Balance as at 1st April 2023	<u>30,348</u>

# Notes to the Financial Statements For the Year Ended 31 March 2023

## 8 LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand	0	0
	<u>0</u>	<u>0</u>

## 9 LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	0	0
	<u>0</u>	<u>0</u>

## 10 MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	5,881	104	0	5,985
<b>Total</b>	<u>5,881</u>	<u>104</u>	<u>0</u>	<u>5,985</u>

# Notes to the Financial Statements For the Year Ended 31 March 2023

## Restricted funds

V Dabbs Legacy	11,700	(7,207)	0	4,493
St Helens CCG	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
L1 Foundation	0	0	0	0
PH Holt Foundation	0	0	0	0
National Lottery Awards for All	0	0	0	0
Dowager	0	0	0	0
Charles Heywood Foundation	0	0	0	0
DWF	0	0	0	0
Pilkington	0	0	0	0
	<b>11,700</b>	<b>(7,207)</b>	<b>0</b>	<b>4,493</b>
<b>TOTAL FUNDS</b>	<b>17,581</b>	<b>(7,103)</b>	<b>0</b>	<b>10,478</b>

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.

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

Dowager is a grant to support adults who have been affected by drug and alcohol misuse within the St Helens and Warrington area.

Charles Heywood Foundation 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.

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

Pilkington 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 2023

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	203	(99)	104
<b>Restricted funds</b>			
V Dabbs Legacy	0	(7,207)	(7,207)
St Helens CCG	46,108	(46,108)	0
The Morgan Foundation	18,395	(18,395)	0
Coalfields Trust	0	0	0
BBC Children in Need	16,009	(16,009)	0
M Pact	1,711	(1,711)	0
Assura Masons	0	0	0
L1 Foundation	22,041	(22,041)	0
PH Holt Foundation	4,219	(4,219)	0
National Lottery Awards for All	0	0	0
Dowager	3,029	(3,029)	0
Charles Heywood Foundation	404	(404)	0
DWF	2,000	(2,000)	0
Pilkington	6,000	(6,000)	0
	<b>119,916</b>	<b>(127,123)</b>	<b>(7,207)</b>
<b>TOTAL FUNDS</b>	<b>120,119</b>	<b>(127,222)</b>	<b>(7,103)</b>

### Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General funds	5,573	308	0	5,881
	<b>5,573</b>	<b>308</b>	<b>0</b>	<b>5,881</b>



# Notes to the Financial Statements

## For the Year Ended 31 March 2023

### Restricted funds

V Dabbs legacy	28,776	(17,076)	0	11,700
St Helens CCG	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
L1 Foundation	0	0	0	0
PH Holt Foundation	0	0	0	0
National Lottery Awards for All	0	0	0	0
	<u>28,776</u>	<u>(17,076)</u>	<u>0</u>	<u>11,700</u>

### TOTAL FUNDS

<u>34,349</u>	<u>(16,768)</u>	<u>0</u>	<u>17,581</u>
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Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	308	0	308
<b>Restricted funds</b>			
V Dabbs Legacy	0	(17,076)	(17,076)
St Helens CCG	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
L1 Foundation	1,856	(1,856)	0
PH Holt Foundation	2,781	(2,781)	0
National Lottery Awards for All	159	(159)	0
	<u>72,576</u>	<u>(89,652)</u>	<u>(17,076)</u>
<b>TOTAL FUNDS</b>	<u>72,884</u>	<u>(89,652)</u>	<u>(16,768)</u>

# Notes to the Financial Statements

## For the Year Ended 31 March 2023

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General funds	5,573	412	0	5,985
	<u>5,573</u>	<u>412</u>	<u>0</u>	<u>5,985</u>
<b>Restricted funds</b>				
V Dabbs Legacy	28,776	(24,283)	0	4,493
St Helens CCG	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
L1 Foundation	0	0	0	0
PH Holt Foundation	0	0	0	0
National Lottery Awards for All	0	0	0	0
Dowager	0	0	0	0
Charles Heywood Foundation	0	0	0	0
DWF	0	0	0	0
Pilkington	0	0	0	0
	<u>28,776</u>	<u>(24,283)</u>	<u>0</u>	<u>4,493</u>
<b>TOTAL FUNDS</b>	<u>34,349</u>	<u>(23,871)</u>	<u>0</u>	<u>10,478</u>

# Notes to the Financial Statements

## For the Year Ended 31 March 2023

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 £
<b>Unrestricted funds</b>			
General funds	511	(99)	412
<b>Restricted funds</b>			
V Dabbs Legacy	0	(24,283)	(24,283)
St Helens CCG	81,811	(81,811)	0
The Morgan Foundation	36,049	(36,049)	0
Coalfields Trust	2,537	(2,537)	0
BBC Children in Need	23,999	(23,999)	0
M Pact	3,601	(3,601)	0
Assura Masons	2,006	(2,006)	0
L1 Foundation	23,897	(23,897)	0
PH Holt Foundation	7,000	(7,000)	0
National Lottery Awards for All	159	(159)	0
Dowager	3,029	(3,029)	0
Charles Heywood Foundation	404	(404)	0
DWF	2,000	(2,000)	0
Pilkington	6,000	(6,000)	0
	192,492	(216,775)	(24,283)
<b>TOTAL FUNDS</b>	193,003	(216,874)	(23,871)

### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Cash at bank	5,985	34,841	40,826	5,881	75,602	81,483
Current Liabilities	0	(30,348)	(30,348)		(63,902)	(63,902)
<b>Total</b>	<b>5,985</b>	<b>4,493</b>	<b>10,478</b>	<b>5,881</b>	<b>11,700</b>	<b>17,581</b>

### 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 £4,754 (2022: £3,654) of pension payments were made.

# Notes to the Financial Statements

## For the Year Ended 31 March 2023

### 13 RELATED PARTY DISCLOSURES

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 £30,173 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 POST BALANCE SHEET EVENTS

As part of a group restructure, aimed at maximizing the public benefit of both Footsteps 2000 Limited and Making Space, a decision was made by the Board of Trustees to transfer the operations and the majority of assets of Footsteps 2000 Limited to Making Space. This transfer took place on 30/09/23. As such, the Company ceased to trade on the 30 September 2023.