

# FEET FIRST WORLDWIDE

England & Wales - Charity number 1112464

## Details

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Other names	FEET FIRST
Status	Registered
Legal form	Charitable company
Company number	<a href="#">05474694</a>
Registered	2005-12-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	5 Harley Road Blackpool FY3 9EE
Phone	07973766891
Email	<a href="mailto:info@feetfirstworldwide.com">info@feetfirstworldwide.com</a>
Website	<a href="http://www.feetfirstworldwide.com">www.feetfirstworldwide.com</a>

## Activities

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**Objects:** THE ADVANCEMENT OF MEDICAL EDUCATION, TRAINING AND RESEARCH IN THE FIELD OF ORTHOPAEDIC AND TRAUMA SURGERY IN THE DEVELOPING WORLD.

**Activities:** The improvement of orthopaedic and trauma services in hospitals of the developing world; to conduct training and educational initiatives in the field of orthopaedic and trauma surgery in the developing world; and to undertake and facilitate research and audit activity in the field of orthopaedic and trauma surgery in the developing world.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** OVERSEAS
- Burkina Faso
- Cambodia
- Cameroon
- Congo
- Ghana
- Laos
- Malawi
- Mozambique
- Nepal
- Papua New Guinea
- Philippines
- Sierra Leone
- Tanzania
- Togo
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,848	£45,265	-	-
2024-03-31	£81,661	£37,610	-	-
2023-03-31	£10,112	£57,868	-	-
2022-03-31	£10,740	£43,001	-	-
2021-03-31	£16,332	£43,043	-	-

## Trustees

Name	Role	Appointed
BERNADETTE HUYTON		
CLIVE CHENERY		
Daniella Baldwin		2016-12-19
Dr Allan William Monks		2016-12-19

**FEET FIRST WORLDWIDE**

England & Wales - Charity number 1112464

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# Accounts

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**feet  
first**  
Worldwide



**FINANCIAL ACCOUNTS**

**FOR YEAR ENDED**

**31ST MARCH 2025**

**Company Registration Number 05474694**

**Charity Number 1112464**



**HORNE BROOKESHENTON**  
CHARTERED ACCOUNTANTS

**Chartered Accountants & Registered Auditors**

**15 Olympic Court**

**Boardmans Way**

**Whitehills Business Park**

**Blackpool**

**FY4 5GU**

**FEET FIRST WORLDWIDE**  
**YEAR ENDED 31ST MARCH 2025**  
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**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**



**Report of the trustees for the year ending 31 March 2025**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and independent examiner's report of the charitable company for the year ended 31<sup>st</sup> March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered name:</b>	Feet First Worldwide
<b>Working name:</b>	Feet First
<b>Charity number:</b>	1112464
<b>Company number:</b>	5474694
<b>Principal office:</b>	23 Windermere Road, Blackpool, FY4 2BX
<b>Registered office:</b>	c/o Horne Brooke Shenton Chartered Accountants 15 Olympic Court, Boardmans Way, Whitehills Business Park, Blackpool FY4 5GU
<b>Accountants:</b>	Horne Brooke Shenton Chartered Accountants 15 Olympic Court, Boardmans Way, Whitehills Business Park, Blackpool FY4 5GU
<b>Bankers:</b>	Lloyds Bank plc, Corporation Street, Blackpool.

**Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Mr Clive Chenery	Trustee
Mrs Bernadette Huyton	Trustee
Mrs Daniella Carey	Trustee
Dr Allan Monks	Trustee
Mrs Caroline Gallagher	Trustee

**Members**

Mr Stephen Mannion	Project Director
Ms Mercy Nkhalamba	Project Assistant

**Management and staff**

The Trustees and Members manage the Charity on a day-to-day basis.

The Charity is an equal opportunities employer and at all times gives full and fair consideration to applications for employment made by disabled persons, having regard to their respective aptitudes and abilities.

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**Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Feet First Worldwide was established in 2005 by the trustees and became a company limited by guarantee obtaining Charitable Status in its own right immediately. The company is governed by its Memorandum and Articles of Association which set out the objects and powers of the charitable company.

In accordance with the Memorandum and Articles of Association the Trustees have the power to in addition to any expressly conferred to the trustees:

1. expend the funds of the charity in the most beneficial way to achieve the objectives and to invest in the name of the Charity such amounts as they see fit and to direct the sale or transfer of such investments and spend the proceeds in furtherance of the objects.
2. enter into contracts on behalf of the Charity.

**Recruitment and appointment of trustees and members**

The trustees may recommend any person willing to act as trustee who is over the age of 18 years and is not disqualified from acting under the provisions of Article 31 of the Memorandum and Articles of Association, to be appointed either to fill a vacancy or as an additional trustee.

There is no maximum number of trustees.

One third of the trustees are required to retire and be reappointed by rotation at the annual general meeting.

**OBJECTIVES AND ACTIVITIES**

The objects and principal activities of the charity are:

- the improvement of orthopaedic and trauma services in hospitals of the developing world;
- to conduct training and educational initiatives in the field of orthopaedic and trauma surgery in the developing world;
- to undertake and facilitate research and audit activity in the field of orthopaedic and trauma surgery in the developing world.

The main objectives and activities for the year continued again to focus on the support of orthopaedic services in Malawi; to fund training initiatives and education in orthopaedics for local medics and surgeons; and to raise awareness of the charity with the general public, through marketing and networking to increase funding through donations.

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**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS**



Feet First Worldwide was founded in 2004 by Blackpool Consultant Orthopaedic & Trauma Surgeon Mr. Steve Mannion, with the aim of raising money to fund orthopaedic education and training in the less developed world, with a focus on improved club foot treatment in children.

The aims of the charity in preventing and correcting clubfoot in Malawi have been:

- that every child born with clubfoot should be diagnosed at birth and have access to treatment, and
- an associated course of surgical treatment will also be provided for existing neglected cases

In order to achieve this, education of local surgeons was necessary i.e training them to teach the methods used to correct clubfoot and setting up dedicated clubfoot clinics in each district hospital.

As the provision of clubfoot services increased in Malawi, more children with the condition have been recognised at birth and treated, by local staff and by the Ponseti method, in the first few months of life. This has resulted in fewer late presenting “neglected” cases which typically rely on surgery to obtain correction. In view of this the Feet First visiting surgical teams have been able to focus on wider aspects of paediatric musculoskeletal disability including poly/syndactyly, the correction of genu valgum / varum (knock / bow legs), bone and joint infection and paediatric trauma orthopaedics. Although the team concentrate on paediatric orthopaedic conditions they will also treat any emergency / urgent adult cases which present in the course of the visits.

Feet First currently undertake up to 4 x 2-3 week project visits to Malawi per year. Over recent years the focus has been on the district hospitals of the remote Northern Region of Malawi who do not receive any other orthopaedic visitor teams. On a typical mission two district hospitals will be visited for 1 week each. On the first day of each week a clinic is undertaken from which cases are selected to be operated upon of the course of the next 4-5 days. Usually 30-50 operations are undertaken in the course of a 2 week visit.

The Feet First visiting team usually consists of a consultant orthopaedic surgeon, a consultant anaesthetist, a senior theatre scrub nurse and a senior operating department practitioner (ODP). There may also be a senior orthopaedic surgical trainee and / or another clinician (nurse / paramedic / radiographer / physio). Successful projects in Malawi funded by Feet First Worldwide are undertaken by the UK volunteers, together with medical staff resident in Malawi, who have been trained by the charity in recent years. Consultant surgical volunteers include Mr Stephen Mannion, Mr Ashtin Doorgakant and Dr Alberto Gregori. In terms of national Malawian staff the teams are usually accompanied by Mr Mabvuto Chawinga, orthopaedic coordinator from the Malawi Ministry of Health and, for training / mentoring purposes by a junior Malawian orthopaedic surgeon. The team works closely with local clinicians from the District Hospital, including Orthopaedic Clinical Officers (OCOs), Anaesthetic Clinical Officers (ACOs), nursing staff and others.

Once the Feet First Team have left the country at the end of their visit, there remains a network of services through which advice can be offered / referral made in the event of any complications arising. The Feet First Team themselves can also be contacted by phone or by on-line conferencing. With 4 visits per year the following team are able to review & feedback on the cases operated upon by the preceding teams.

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Following the extended impact of the Coronavirus (Covid-19) pandemic, the charity was able to return to a full programme of projects in the year ended 31<sup>st</sup> March 2023, which continued throughout the years ended 31<sup>st</sup> March 2024 and 2025.

As in previous years, the projects aim to continue to develop the ongoing training of the local surgeons in the methods used in the correction of club foot and other paediatric musculoskeletal deformities, to enable the necessary local ongoing treatment against these deformities.



**Success stories**

Along with the treatment of children with club foot, some of the success stories from other work conducted by the charity in recent years are:

- Delivered a multidisciplinary training course in hospitals in 3 different locations, in cerebral palsy and supplied the 100 attendees with a 47 page manual. Clinical workers were given training in methods of easing the effects of cerebral palsy using various equipment and tools provided. Technicians were given training so that this equipment and these tools may be constructed locally.
- Worked alongside local healthcare workers to evaluate and recommend treatment and intervention for nearly 40 cerebral palsy children and assisted with the diagnosis and treatment of children in all 3 centres who had been presenting diagnostic and therapeutic challenges.
- Performed surgery on 18 injured in a road accident.
- Identified individuals who may benefit from specific targeted further training in the UK.
- Over 20 years performed surgery on over 2000 Malawian patients

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- Provided continuing medical education and on-the-job training for junior Malawian doctors, OCOs, ACOs, theatre and nursing staff
- Helped facilitate essential orthopaedic equipment for the Malawian Hospitals visited ( oscillating plaster saws, fracture fixation equipment, C-arm X-ray in theatre)

**Kentown Wizard Foundation**

The Kentown Wizard Foundation has been supporting Feet First since 2017, with grants totalling £419,200, which enabled Feet First to increase the Malawi projects significantly before the Covid pandemic, allowing for more children to be treated and also for more local medics to be trained. This local training also then allowed for a reduced level continuance of the projects by the local clinicians throughout the pandemic, and a return to usual level services with up to four visits per year since travel restrictions were lifted.

The grants received from Kentown Wizard Foundation also allowed for two new medical vehicles to be purchased in the year ended 31<sup>st</sup> March 2019 in order to access remote villages and transport patients to the hospital.



**FINANCIAL REVIEW**

**Results**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Unrestricted incoming resources for the year ended 31<sup>st</sup> March 2025 totalled £5,848.

Unrestricted net income in the year amounted to £2,970, resulting in an unrestricted funds position of £11,616 at the year ended 31<sup>st</sup> March 2025.

Restricted income of £79,000 (2024: £75,200) was received in the year from Kentown Wizard Foundation, with expenditure in the year amounting to £42,387, relating to projects in Malawi which are funded by the grants received from Kentown Wizard Foundation.

Funds carried forward at the year end date stand at £116,043, of which £104,427 is restricted funds and £294 is unrestricted fixed assets, resulting in £11,322 of unrestricted free funds at the year end date.

**Reserves policy**

The Charity currently operates a reserves policy, which aims to increase unrestricted reserves to an average level of one year's expenditure, in the region of £30,000, to enable the Charity to remain operational should there be an unexpected fall in donations received or any other unforeseen occurrence.

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**RESPONSIBILITIES OF THE TRUSTEES**

The charity trustees (who are also the directors of Feet First Worldwide for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Registered office:

c/o Horne Brooke Shenton  
15 Olympic Court  
Boardmans Way  
Whitehills Business Park  
Blackpool FY4 5GU

Signed by order of the Trustees



Mr C Chenery  
Trustee

Approved by the trustees on 25/3/26

**FEET FIRST WORLDWIDE**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> March 2025, which are set out on pages 8 to 15.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

15 Olympic Court  
Boardmans Way  
Whitehills Business Park  
Blackpool  
FY4 5GU

25<sup>th</sup> March 2026



Deborah Walsh BA FCA  
For and on behalf of  
HORNE BROOKE SHENTON  
Chartered Accountants

**FEE FIRST WORLDWIDE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31ST MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME FROM:</b>					
Donations and legacies		5,839	-	5,839	6,461
Charitable activities	3	-	79,000	79,000	75,200
Other trading activities		9	-	9	-
Investments		-	-	-	-
Other		-	-	-	-
<b>TOTAL</b>		<b>5,848</b>	<b>79,000</b>	<b>84,848</b>	<b>81,661</b>
<b>EXPENDITURE ON:</b>					
Raising funds		216	-	216	834
Charitable activities	4	2,662	42,387	45,049	36,776
<b>TOTAL</b>		<b>2,878</b>	<b>42,387</b>	<b>45,265</b>	<b>37,610</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>2,970</b>	<b>36,613</b>	<b>39,583</b>	<b>44,051</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,970</b>	<b>36,613</b>	<b>39,583</b>	<b>44,051</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,646	67,814	76,460	32,409
<b>Total funds carried forward</b>	<b>12</b>	<b>11,616</b>	<b>104,427</b>	<b>116,043</b>	<b>76,460</b>

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

All income and expenditure derives from continuing activities.

*The notes on pages 10 to 15 form part of these financial statements*

**FEE T FIRST WORLDWIDE**

**BALANCE SHEET**

**31ST MARCH 2025**

	Note	2025	2024
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	21,151	28,202
<b>CURRENT ASSETS</b>			
Debtors	9	3,129	954
Cash at bank and in hand		98,214	53,455
		101,343	54,409
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	10	( 6,451 )	( 6,151 )
<b>NET CURRENT ASSETS</b>		94,892	48,258
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		116,043	76,460
<b>TOTAL NET ASSETS</b>		<b>116,043</b>	<b>76,460</b>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted income funds		104,427	67,814
Unrestricted funds		11,616	8,646
<b>TOTAL CHARITY FUNDS</b>	13	<b>116,043</b>	<b>76,460</b>


For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees on 25/3/26 and are signed on their behalf by:

  
 \_\_\_\_\_  
 Mr C Chenery  
 Trustee

Company number: 5474694

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2025**

**1 ACCOUNTING POLICIES**

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

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with the Charities Act 2011; and with the Companies Act 2006.

**Company status**

The charity is a charitable company limited by guarantee, incorporated in England and Wales, and has no share capital. In the event of being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the company are the trustees named on page 1.

The charity is a public benefit entity.

**Going concern**

The financial statements have been prepared on a going concern basis.

There are no material uncertainties about the charity's ability to continue as a going concern.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Kentown Wizard Foundation restricted fund**

Grant funding is received from Kentown Wizard Foundation to fund up to 4 visits to Malawi per year for a UK team of orthopaedic surgeons, anaesthetists, and supporting clinicians for the treatment and furtherance of education in the treatment of clubfoot, and 2 visits to the UK by Malawi clinicians, together with funding for two motor vehicles in Malawi to facilitate the projects including areas which would otherwise be difficult for transportation.

Expenditure incurred in relation to these projects includes flights, accommodation and transport costs of the UK clinical teams to Malawi; flights, accommodation and transport costs of Malawi clinicians training visits to the UK; costs of surgery and clinic consumables; and clinicians expenses and allowances of Malawi clinicians.

**Incoming resources**

Incoming resources from charitable activities are represented by way of grants received and lecture fees

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is accounted for as due for the period.

**Interest receivable**

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

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2025**

**1 ACCOUNTING POLICIES (continued)**

**Costs of charitable activities**

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

Costs of raising funds comprise the costs of generating income through donations, grants and fundraising.

Costs of charitable activities includes all expenditure directly related to the advancement of medical education and training in the developing world under the objects of the charity together with those costs associated with supporting these activities, including staff, establishment and other overhead costs. These support costs are shown separately within the notes to these accounts.

Support costs are those functions that assist the work of the charity, including office costs, finance and governance costs. These costs have been allocated across the projects undertaken on charitable activities as set out in note 3.

**Fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and depreciated over their useful economic lives.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Assets which have been acquired from restricted income have been classified as restricted assets.

**VAT**

The charity is not vat registered and all expenditure is stated gross of vat.

**2 INCOME FROM DONATIONS**

<b>Donations and legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	5,839	-	5,839	6,461
	5,839	-	5,839	6,461
			5,839	

**3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants received	-	79,000	79,000	75,200
Lecture fees	-	-	-	-
Total income from charitable activities	-	79,000	79,000	75,200
			79,000	

FEET FIRST WORLDWIDE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Kentown Wizard Foundation Malawi Costs £	General Malawi Costs £	Conference Costs £	Total Funds 2024 £	Total Funds 2023 £
<b>Provision of charitable services:</b>					
Provision of facilities for the advancement of medical education and training in the developing world					
Flights	9,089	-	-	9,089	4,396
Travel and transport costs	7,454	-	-	7,454	5,601
Hotels, accomodation and subsistence	6,745	-	-	6,745	2,672
Telephone	41	-	-	41	17
Medical council registration fees	984	-	-	984	569
Other direct charitable costs	8,192	-	-	8,192	8,145
Donations paid	-	-	-	-	-
Support costs	-	-	-	-	-
Administration costs	98	-	-	98	166
Administrative and project co-ordination services	750	-	-	750	2,250
Other expenses	881	-	164	1,045	259
Depreciation	6,953	90	8	7,051	9,401
Governance costs	-	-	-	-	-
Independent examination fees	-	600	600	1,200	900
Other accountancy fees	1,200	600	600	2,400	2,400
Bookkeeping and secretarial services	-	-	-	-	-
<b>Year ended 31st March 2025</b>	<b>42,387</b>	<b>1,290</b>	<b>1,372</b>	<b>45,049</b>	<b>36,776</b>
<i>Year ended 31st March 2024</i>	<i>32,752</i>	<i>2,820</i>	<i>1,204</i>		<i>36,776</i>
<b>Funded by:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	42,387	-	-	42,387	32,752
Unrestricted funds	-	1,290	1,372	2,662	4,024
	<b>42,387</b>	<b>1,290</b>	<b>1,372</b>	<b>45,049</b>	<b>36,776</b>

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2025**

**5 NET INCOME / (EXPENDITURE) FOR THE YEAR**

This is stated after charging:	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	7,051	9,401
Exchange rate differences	478	(287)
	<u>          </u>	<u>          </u>

**6 TRUSTEE REMUNERATION AND EXPENSES**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

**7 CORPORATION TAXATION**

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

**8 FIXED ASSETS**

	<b>Motor vehicles - restricted</b>	<b>Motor vehicles - unrestricted</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>Cost</b>				
At 1st April 2024	111,029	17,141	5,441	133,611
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st March 2025	<u>111,029</u>	<u>17,141</u>	<u>5,441</u>	<u>133,611</u>
<b>Depreciation</b>				
At 1st April 2024	83,219	16,913	5,277	105,409
Charge for year	6,953	57	41	7,051
Relating to disposals	-	-	-	-
At 31st March 2025	<u>90,172</u>	<u>16,970</u>	<u>5,318</u>	<u>112,460</u>
<b>Net book value 31st March 2025</b>	<u><b>20,857</b></u>	<u><b>171</b></u>	<u><b>123</b></u>	<u><b>21,151</b></u>
Net book value 31st March 2024	<u>27,810</u>	<u>228</u>	<u>164</u>	<u>28,202</u>

All assets are for direct charitable purposes.

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2025**

**9 DEBTORS**

	2025	2024
	£	£
Prepayments	3,129	342
Accrued income	-	612
	3,129	954

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	2,851	2,851
Accruals and deferred income	3,600	3,300
	6,451	6,151

**11 RELATED PARTY TRANSACTIONS**

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

Balances held at the year end in respect of related parties are as follows:

	2025	2024
	£	£
<b>Included within other creditors</b>		
Mr. SJ Mannion	2,851	2,851
	2,851	2,851

These liabilities are unsecured and have no fixed repayment date.

**12 ANALYSIS OF CHARITABLE FUNDS**

**Analysis of movements in funds**

	Balance at 1 April 2024	Income	Expenditure	Transfers between funds	Funds at 31 March 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	8,646	5,848	(2,878)	-	11,616
	8,646	5,848	(2,878)	-	11,616
<b>Restricted funds</b>					
Malawi project - Kentown Wizard Foundation	66,358	79,000	(42,387)	-	102,971
Sierra Leone project	1,456	-	-	-	1,456
	67,814	79,000	(42,387)	-	104,427
	76,460	84,848	(45,265)	-	116,043

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2025**

**13 ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	294	20,857	21,151
Cash at bank and in hand	14,644	83,570	98,214
Other net assets / (liabilities)	(3,322)	-	(3,322)
	<u>11,616</u>	<u>104,427</u>	<u>116,043</u>

**14 COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.

**FEET FIRST WORLDWIDE**

England & Wales - Charity number 1112464

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# Accounts

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**feet  
first  
Worldwide**



**FINANCIAL ACCOUNTS  
FOR YEAR ENDED  
31ST MARCH 2024**

**Company Registration Number 05474694  
Charity Number 1112464**



**HORN BROOK SHENTON**  
CHARTERED ACCOUNTANTS

**Chartered Accountants & Registered Auditors  
15 Olympic Court  
Boardmans Way  
Whitehills Business Park  
Blackpool  
FY4 5GU**

**FEET FIRST WORLDWIDE**  
**YEAR ENDED 31ST MARCH 2024**  
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**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**



**Report of the trustees for the year ending 31 March 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and independent examiner's report of the charitable company for the year ended 31<sup>st</sup> March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered name:</b>	Feet First Worldwide
<b>Working name:</b>	Feet First
<b>Charity number:</b>	1112464
<b>Company number:</b>	5474694
<b>Principal office:</b>	23 Windermere Road, Blackpool, FY4 2BX
<b>Registered office:</b>	c/o Horne Brooke Shenton Chartered Accountants 15 Olympic Court, Boardmans Way, Whitehills Business Park, Blackpool FY4 5GU
<b>Accountants:</b>	Horne Brooke Shenton Chartered Accountants 15 Olympic Court, Boardmans Way, Whitehills Business Park, Blackpool FY4 5GU
<b>Bankers:</b>	Lloyds Bank plc, Corporation Street, Blackpool.

**Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Mr Clive Chenery	Trustee
Mrs Bernadette Huyton	Trustee
Mrs Daniella Carey	Trustee
Dr Allan Monks	Trustee
Mrs Caroline Gallagher	Trustee

**Members**

Mr Stephen Mannion	Project Director
Ms Mercy Nkhalamba	Project Assistant

**Management and staff**

The Trustees and Members manage the Charity on a day-to-day basis.

The Charity is an equal opportunities employer and at all times gives full and fair consideration to applications for employment made by disabled persons, having regard to their respective aptitudes and abilities.

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Public benefit**

The trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Feet First Worldwide was established in 2005 by the trustees and became a company limited by guarantee obtaining Charitable Status in its own right immediately. The company is governed by its Memorandum and Articles of Association which set out the objects and powers of the charitable company.

In accordance with the Memorandum and Articles of Association the Trustees have the power to in addition to any expressly conferred to the trustees:

1. expend the funds of the charity in the most beneficial way to achieve the objectives and to invest in the name of the Charity such amounts as they see fit and to direct the sale or transfer of such investments and spend the proceeds in furtherance of the objects.
2. enter into contracts on behalf of the Charity.

**Recruitment and appointment of trustees and members**

The trustees may recommend any person willing to act as trustee who is over the age of 18 years and is not disqualified from acting under the provisions of Article 31 of the Memorandum and Articles of Association, to be appointed either to fill a vacancy or as an additional trustee.

There is no maximum number of trustees.

One third of the trustees are required to retire and be reappointed by rotation at the annual general meeting.

**OBJECTIVES AND ACTIVITIES**

The objects and principal activities of the charity are:

- the improvement of orthopaedic and trauma services in hospitals of the developing world;
- to conduct training and educational initiatives in the field of orthopaedic and trauma surgery in the developing world;
- to undertake and facilitate research and audit activity in the field of orthopaedic and trauma surgery in the developing world.

The main objectives and activities for the year continued again to focus on the support of orthopaedic services in Malawi; to fund training initiatives and education in orthopaedics for local medics and surgeons; and to raise awareness of the charity with the general public, through marketing and networking to increase funding through donations.

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS**



Feet First Worldwide was founded in 2004 by Blackpool Consultant Orthopaedic & Trauma Surgeon Mr. Steve Mannion, with the aim of raising money to fund orthopaedic education and training in the less developed world, with a focus on improved club foot treatment in children.

The aims of the charity in preventing and correcting clubfoot in Malawi have been:

- that every child born with clubfoot should be diagnosed at birth and have access to treatment, and
- an associated course of surgical treatment will also be provided for existing neglected cases

In order to achieve this, education of local surgeons was necessary i.e training them to teach the methods used to correct clubfoot and setting up dedicated clubfoot clinics in each district hospital.

As the provision of clubfoot services increased in Malawi more children with the condition have been recognised at birth and treated, by local staff and by the Ponseti method, in the first few months of life. This has resulted in fewer late presenting “neglected” cases which typically rely on surgery to obtain correction. In view of this the Feet First visiting surgical teams have been able to focus on wider aspects of paediatric musculoskeletal disability including poly/syndactyly, the correction of genu valgum / varum (knock / bow legs), bone and joint infection and paediatric trauma orthopaedics. Although the team concentrate on paediatric orthopaedic conditions they will also treat any emergency / urgent adult cases which present in the course of the visits.

Feet First currently undertake 4 x 2-3 week project visits to Malawi every year. Over recent years the focus has been on the district hospitals of the remote Northern Region of Malawi who do not receive any other orthopaedic visitor teams. On a typical mission two district hospitals will be visited for 1 week each. On the first day of each week a clinic is undertaken from which cases are selected to be operated upon of the course of the next 4-5 days. Usually 30-50 operations are undertaken in the course of a 2 week visit.

The Feet First visiting team usually consists of a consultant orthopaedic surgeon, a consultant anaesthetist, a senior theatre scrub nurse and a senior operating department practitioner (ODP). There may also be a senior orthopaedic surgical trainee and / or another clinician (nurse / paramedic / radiographer / physio). Successful projects in Malawi funded by Feet First Worldwide are undertaken by the UK volunteers, together with medical staff resident in Malawi, who have been trained by the charity in recent years. Consultant surgical volunteers include Mr Stephen Mannion, Mr Ashtin Doorgakant and Dr Alberto Gregori. In terms of national Malawian staff the teams are usually accompanied by Mr Mabvuto Chawinga, orthopaedic coordinator from the Malawi Ministry of Health and, for training / mentoring purposes by a junior Malawian orthopaedic surgeon. The team works closely with local clinicians from the District Hospital, including Orthopaedic Clinical Officers (OCOs), Anaesthetic Clinical Officers (ACOs), nursing staff and others.

Once the Feet First Team have left at the country at the end of their visit, there remains a network of services through which advice can be offered / referral made in the event of any complications arising. The Feet First Team themselves can also be contacted by phone or by on-line conferencing. With 4 visits per year the following team are able to review & feedback on the cases operated upon by the preceding teams.

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**



Following the extended impact of the Coronavirus (Covid-19) pandemic, the charity was able to return to a full programme of projects in the year ended 31<sup>st</sup> March 2023, which continued throughout the year ended 31<sup>st</sup> March 2024.

As in previous years, the projects aim to continue to develop the ongoing training of the local surgeons in the methods used in the correction of club foot and other paediatric musculoskeletal deformities, to enable the necessary local ongoing treatment against these deformities.



**Success stories**

Along with the treatment of children with club foot, some of the success stories from other work conducted by the charity in recent years are:

- Delivered a multidisciplinary training course in hospitals in 3 different locations, in cerebral palsy and supplied the 100 attendees with a 47 page manual. Clinical workers were given training in methods of easing the effects of cerebral palsy using various equipment and tools provided. Technicians were given training so that this equipment and these tools may be constructed locally.
- Worked alongside local healthcare workers to evaluate and recommend treatment and intervention for nearly 40 cerebral palsy children and assisted with the diagnosis and treatment of children in all 3 centres who had been presenting diagnostic and therapeutic challenges.
- Performed surgery on 18 injured in a road accident.
- Identified individuals who may benefit from specific targeted further training in the UK.
- Over 20 years performed surgery on over 2000 Malawian patients

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

- Provided continuing medical education and on-the-job training for junior Malawian doctors, OCOs, ACOs, theatre and nursing staff
- Helped facilitate essential orthopaedic equipment for the Malawian Hospitals visited ( oscillating plaster saws, fracture fixation equipment, C-arm X-ray in theatre)

**Kentown Wizard Foundation**

The Kentown Wizard Foundation has been supporting Feet First since 2017, with grants totalling £340,200, which enabled Feet First to increase the Malawi projects significantly before the Covid pandemic, allowing for more children to be treated and also for more local medics to be trained. This local training also then allowed for a reduced level continuance of the projects by the local clinicians throughout the pandemic, and a return to usual level services with up to four visits per year since travel restrictions were lifted.

The grants received from Kentown Wizard Foundation also allowed for two new medical vehicles to be purchased in the year ended 31<sup>st</sup> March 2019 in order to access remote villages and transport patients to the hospital.



**FINANCIAL REVIEW**

**Results**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Unrestricted incoming resources for the year ended 31<sup>st</sup> March 2024 totalled £6,461.

Unrestricted net income in the year amounted to £1,603, resulting in an unrestricted funds position of £8,646 at the year ended 31<sup>st</sup> March 2024.

Restricted income of £75,200 was received in the year from Kentown Wizard Foundation, with expenditure in the year amounting to £32,752, relating to projects in Malawi which are funded by the grants received from Kentown Wizard Foundation.

Funds carried forward at the year end date stand at £76,460, of which £67,814 is restricted funds and £392 is unrestricted fixed assets, resulting in £8,254 of unrestricted free funds at the year end date.

**Reserves policy**

The Charity currently operates a reserves policy, which aims to increase unrestricted reserves to an average level of one year's expenditure, in the region of £30,000, to enable the Charity to remain operational should there be an unexpected fall in donations received or any other unforeseen occurrence.

**FEET FIRST WORLDWIDE**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**RESPONSIBILITIES OF THE TRUSTEES**

The charity trustees (who are also the directors of Feet First Worldwide for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Registered office:

c/o Horne Brooke Shenton  
15 Olympic Court  
Boardmans Way  
Whitehills Business Park  
Blackpool FY4 5GU

Signed by order of the Trustees

  
Mr C Chenery  
Trustee

Approved by the trustees on ..... 19/12/24 .....

**FEET FIRST WORLDWIDE**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> March 2024, which are set out on pages 8 to 15.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;  
or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



15 Olympic Court  
Boardmans Way  
Whitehills Business Park  
Blackpool  
FY4 5GU

Deborah Walsh BA FCA  
For and on behalf of  
HORNE BROOKE SHENTON  
Chartered Accountants

19<sup>th</sup> December 2024

**FEET FIRST WORLDWIDE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME FROM:</b>					
Donations and legacies		6,461	-	6,461	8,112
Charitable activities	3	-	75,200	75,200	2,000
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other		-	-	-	-
<b>TOTAL</b>		<b>6,461</b>	<b>75,200</b>	<b>81,661</b>	<b>10,112</b>
<b>EXPENDITURE ON:</b>					
Raising funds		834	-	834	216
Charitable activities	4	4,024	32,752	36,776	57,652
<b>TOTAL</b>		<b>4,858</b>	<b>32,752</b>	<b>37,610</b>	<b>57,868</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>1,603</b>	<b>42,448</b>	<b>44,051</b>	<b>( 47,756 )</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>1,603</b>	<b>42,448</b>	<b>44,051</b>	<b>( 47,756 )</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		7,043	25,366	32,409	80,165
<b>Total funds carried forward</b>	<b>12</b>	<b>8,646</b>	<b>67,814</b>	<b>76,460</b>	<b>32,409</b>

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

All income and expenditure derives from continuing activities.

*The notes on pages 10 to 15 form part of these financial statements*

**FEET FIRST WORLDWIDE**

**BALANCE SHEET**

**31ST MARCH 2024**

	Note	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	8	28,202	37,603
<b>CURRENT ASSETS</b>			
Debtors	9	954	612
Cash at bank and in hand		<u>53,455</u>	<u>1,345</u>
		54,409	1,957
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	10	<u>( 6,151 )</u>	<u>( 7,151 )</u>
<b>NET CURRENT ASSETS</b>		48,258	( 5,194 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>76,460</u>	<u>32,409</u>
<b>TOTAL NET ASSETS</b>		<u><u>76,460</u></u>	<u><u>32,409</u></u>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted income funds		67,814	25,366
Unrestricted funds		8,646	7,043
<b>TOTAL CHARITY FUNDS</b>	13	<u><u>76,460</u></u>	<u><u>32,409</u></u>


For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the board of trustees on 19/12/24 and are signed on their behalf by:

  
 \_\_\_\_\_  
 Mr C Chenery  
 Trustee

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2024**

**1 ACCOUNTING POLICIES**

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

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with the Charities Act 2011.

**Company status**

The charity is a company limited by guarantee and has no share capital. In the event of being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the company are the trustees named on page 1.

**Going concern**

The financial statements have been prepared on a going concern basis.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

Incoming resources from charitable activities are represented by way of grants received and lecture fees

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is accounted for as due for the period.

**Interest receivable**

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

**FEET FIRST WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2024**

**1 ACCOUNTING POLICIES (continued)**

**Costs of charitable activities**

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

Costs of raising funds comprise the costs of generating income through donations, grants and fundraising.

Costs of charitable activities includes all expenditure directly related to the advancement of medical education and training in the developing world under the objects of the charity together with those costs associated with supporting these activities, including staff, establishment and other overhead costs. These support costs are shown separately within the notes to these accounts.

Support costs are those functions that assist the work of the charity, including office costs, finance and governance costs. These costs have been allocated across the projects undertaken on charitable activities as set out in note 3.

**Fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and depreciated over their useful economic lives.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Assets which have been acquired from restricted income have been classified as restricted assets.

**VAT**

The charity is not vat registered and all expenditure is stated gross of vat.

**2 INCOME FROM DONATIONS**

<b>Donations and legacies</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Donations	6,461	-	6,461	8,112
	6,461	-	6,461	8,112

**3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Grants received	-	75,200	75,200	2,000
Lecture fees	-	-	-	-
Total income from charitable activities	-	75,200	75,200	2,000

**FEET FIRST WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2024**

**4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Kentown Wizard Foundation Malawi Costs £</b>	<b>General Malawi Costs £</b>	<b>Conference Costs £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Provision of charitable services:</b>					
Provision of facilities for the advancement of medical education and training in the developing world					
Flights	4,396	-	-	4,396	10,935
Travel and transport costs	5,601	-	-	5,601	8,768
Hotels, accomodation and subsistence	2,672	-	-	2,672	2,841
Telephone	17	-	-	17	-
Medical council registration fees	569	-	-	569	1,658
Other direct charitable costs	8,145	-	-	8,145	11,355
Donations paid	-	-	-	-	-
Support costs					
Administration costs	166	-	-	166	194
Administrative and project co-ordination services	600	1,650	-	2,250	6,160
Other expenses	116	-	143	259	(94)
Depreciation	9,270	120	11	9,401	12,535
Governance costs					
Independent examination fees	-	450	450	900	900
Other accountancy fees	1,200	600	600	2,400	2,400
Bookkeeping and secretarial services	-	-	-	-	-
<b>Year ended 31st March 2024</b>	<b>32,752</b>	<b>2,820</b>	<b>1,204</b>	<b>36,776</b>	<b>57,652</b>
<i>Year ended 31st March 2023</i>	<i>47,990</i>	<i>7,810</i>	<i>1,852</i>		<i>57,652</i>
<b>Funded by:</b>					
Restricted funds	32,752	-	-	32,752	47,990
Unrestricted funds	-	2,820	1,204	4,024	9,662
	<b>32,752</b>	<b>2,820</b>	<b>1,204</b>	<b>36,776</b>	<b>57,652</b>

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5 NET INCOME / (EXPENDITURE) FOR THE YEAR**

This is stated after charging:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	<u>9,401</u>	<u>12,535</u>

**6 TRUSTEE REMUNERATION AND EXPENSES**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

**7 CORPORATION TAXATION**

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

**8 FIXED ASSETS**

	<b>Motor vehicles - restricted</b>	<b>Motor vehicles - unrestricted</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>Cost</b>				
At 1st April 2023	111,029	17,141	5,441	133,611
Additions	-	-	-	-
Disposals	-	-	-	-
At 31st March 2024	<u>111,029</u>	<u>17,141</u>	<u>5,441</u>	<u>133,611</u>
<b>Depreciation</b>				
At 1st April 2023	73,949	16,837	5,222	96,008
Charge for year	9,270	76	55	9,401
Relating to disposals	-	-	-	-
At 31st March 2024	<u>83,219</u>	<u>16,913</u>	<u>5,277</u>	<u>105,409</u>
<b>Net book value 31st March 2024</b>	<u><b>27,810</b></u>	<u><b>228</b></u>	<u><b>164</b></u>	<u><b>28,202</b></u>
Net book value 31st March 2023	<u>37,080</u>	<u>304</u>	<u>219</u>	<u>37,603</u>

All assets are for direct charitable purposes.

**FEET FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2024**

**9 DEBTORS**

	2024	2023
	£	£
Prepayments	342	-
Accrued income	612	612
	954	612

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	2,851	3,851
Accruals and deferred income	3,300	3,300
	6,151	7,151

**11 RELATED PARTY TRANSACTIONS**

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

Balances held at the year end in respect of related parties are as follows:

	2024	2023
	£	£
<b>Included within other creditors</b>		
Mr. SJ Mannion	2,851	3,851
	2,851	3,851

These liabilities are unsecured and have no fixed repayment date.

**12 ANALYSIS OF CHARITABLE FUNDS**

**Analysis of movements in funds**

	Balance at 1 April 2023	Income	Expenditure	Transfers between funds	Funds at 31 March 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	7,043	6,461	(4,858)	-	8,646
	7,043	6,461	(4,858)	-	8,646
<b>Restricted funds</b>					
Malawi project - Kentown Wizard Foundation	23,910	75,200	(32,752)	-	66,358
Sierra Leone project	1,456	-	-	-	1,456
	25,366	75,200	(32,752)	-	67,814
	32,409	81,661	(37,610)	-	76,460

**FEE FIRST WORLDWIDE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13 ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Tangible fixed assets	392	27,810	28,202
Cash at bank and in hand	13,451	40,004	53,455
Other net assets / (liabilities)	(5,197)	-	(5,197)
	<u>8,646</u>	<u>67,814</u>	<u>76,460</u>

**14 COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee.