

GLOBAL CLUBFOOT INITIATIVE

England & Wales · Charity number 1146134

Details

Other names	GCI
Status	Registered
Legal form	Charitable company
Company number	07646091
Registered	2012-02-28
Register	View on the Charity Commission register

Contact

Address	4th floor Silverstream house 45 Fitzroy street Fitzrovia London W1T6EB
Phone	07792067277
Email	rosalind.owen@globalclubfoot.org
Website	www.globalclubfoot.org

Activities

Objects: TO PROMOTE AND PROTECT THE PHYSICAL HEALTH OF, AND TO PREVENT DISABILITY FOR, SUFFERERS OF CLUBFOOT AND OTHER PHYSICAL DISABILITIES IN DEVELOPING COUNTRIES, IN PARTICULAR BUT NOT EXCLUSIVELY BY:- THE PROVISION OF EDUCATION, PRACTICAL ADVICE AND TRAINING TO HEALTH CARE PROFESSIONALS AND ORGANISATIONS IN DEVELOPING COUNTRIES IN HOW TO TREAT CLUBFOOT AND OTHER PHYSICAL DISABILITIES EFFECTIVELY; AND- HELPING TO COORDINATE AND PUBLICISE THE EFFORTS OF DIFFERENT ORGANISATIONS INVOLVED IN THE TREATMENT OF SUFFERERS OF CLUBFOOT IN DEVELOPING COUNTRIES IN ORDER THAT THEY MIGHT WORK TOGETHER EFFECTIVELY.

Activities: Prevention of disability for people with clubfoot in developing countries. Provision of education, practical advice and training to health care professionals and organisations in treating clubfoot effectively. Enabling communication and sharing between those involved in the treatment of people with clubfoot in developing countries in order that they might work together effectively

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** OVERSEAS
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£421,068	£371,229	-	-
2024-05-31	£410,422	£353,919	-	-
2023-05-31	£165,710	£162,593	-	-
2022-05-31	£171,773	£115,443	-	-
2021-05-31	£63,816	£52,560	-	-

Trustees

Name	Role	Appointed
PROFESSOR CHRISTOPHER LAVY FRCS	Chair	2011-12-21
Arthur Ngoka		2018-05-22
Denise Watson		2019-05-21
Elizabeth Capper		2020-05-19
Jonathan Christian Edward Bishop		2022-06-28
Naomi Ward		2025-10-12

GLOBAL CLUBFOOT INITIATIVE

England & Wales - Charity number 1146134

Accounts



GLOBAL CLUBFOOT INITIATIVE

**FINANCIAL ACCOUNTS
FOR YEAR ENDED
31ST MAY 2025**

**Company Registration Number 07646091
Charity Number 1146134**



HORNE BROOKE SHENTON
CHARTERED ACCOUNTANTS

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

Global Clubfoot Initiative

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 11
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 24

Global Clubfoot Initiative

Reference and Administrative Details

Trustees	Mr C Lavy Mr A Ngoka Ms DM Watson Ms EM Capper Mr JCE Bishop Mr D Jones (Resigned 12 October 2025) Mrs N Ward (Appointed 12 October 2025)
Secretary	Mrs RM Owen
Charity Registration Number	1146134
Company Registration Number	07646091
Registered Office	The charity is incorporated in England and Wales. 4th Floor, Silverstream House 45 Fitzroy Street, Fitzrovia London W1T 6EB
Independent Examiner	Deborah Walsh BA FCA For and on behalf of Horne Brooke Shenton 15 Olympic Court Boardmans Way, Whitehills Business Park Blackpool FY4 5GU

Global Clubfoot Initiative

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2025.

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 are listed on page 1 of these financial statements.

Members

Achilleus z.s.
Action de solidarité aux enfants atteints de malformations du pied (ASEMP)
ARCHEMED
Asociación de Padres y amigos de personas con discapacidad, de Santiago Atitlán Sololá (ADISA)
Asociación de Programas Integrales de Educación Comunitaria Astrid Delleman (ASOPIECAD)
Association for Social Development
Association Mauritanienne pour la Sante de la mere et de l'Enfant (AMSME)
Association Pour le Développement de la Réadaptation et du Bien Etre en cigle (ADRBE)
Association Premier Pas (formerly Premier Pas)
Australian Doctors for Africa
Cameroon Baptist Convention Health Services
CBM Christoffel-Blindenmission Christian Blind Mission e.V. (formerly CBM International)
Clubfoot Care for Kenya (CCK)
Clubfoot India Initiative
Clubfoot India UK
Cure International
Diversity Action Network
doctorSHARE
FACORC-Liberia Clubfoot Program (formerly Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP))
Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP)
Feetfirst Worldwide
FUNDACION HERMANO MIGUEL
Fundacion para Ninos con Srdocehuera - ALEX - FUNDAL
Fundacion Solidaridad
Gambia Clubfoot Foundation
German Leprosy and Tuberculosis Relief Association (DAHW)
Health And Development Support Programme (HANDS)
Hope and Healing International
Hope Walks
Hope Walks Ethiopia
Hope Walks Niger
Hope Walks Rwanda (formerly Hope Walks Rwanda Clubfoot Programme)
Hope Walks Zambia Limited
Hospital and Rehabilitation Centre for Disabled Children (HRDC)
Humanity and Inclusion
Ignacio Ponseti Foundation
International Committee of the Red Cross
International Society of Prosthetists and Orthotists
Management and Development for Health
MercyShips
Miraclefeet
MPKU PP MUHAMMADIYAH

Global Clubfoot Initiative

Trustees' Report

NextSteps Cambodia (formerly NextSteps)
Paraplegic Center Peshawar
Philippine NGO Council on Population, Health and Welfare Inc.
Positive Care and Development Foundation
Programme des Incapacités Traumatismes et Readaptation (PITR)
Programme National de Readaptation a Base Communautaire (PNRBC)
Pusat Rehabilitasi YAKKUM
Réseau Professionnel Sanitaire Chrétien de Guinée (RECOSEC-Guinée)
Servetogether Foundation
SIERRA LEONE NATIONAL CLUBFOOT PROGRAM (SLNCP)
Somali Red Crescent Society (formerly Somali Ponseti Clubfoot Care Organisation)
Steps Charity (formerly Steps Worldwide)
Steps Charity NPC (formerly STEPS South Africa)
Straight Child Foundation
Tunu Afrika
WALIMU/NCPU (formerly National Clubfoot Programme of Uganda separate to WALIMU)
Walk for Life / United Purpose
Women and Children Health Empowerment Foundation (WACHEF)
World Orthopaedic Concern UK
Zimbabwe Sustainable Clubfoot Programme

Management and staff

The Trustees and Chief Executive Officer 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.

Structure, governance and management

Nature of governing document

Global Clubfoot Initiative (GCI) was established in 2011 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

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.

Global Clubfoot Initiative

Trustees' Report

Objectives and activities

Objects and aims

The objects and principal activities of the charity are:

- To promote and protect the physical health of, and to prevent disability for, sufferers of clubfoot and other physical disabilities in developing countries.
- To provide education, practical advice and training to health care professionals and organisations in developing countries in how to treat clubfoot and other physical disabilities effectively.
- To help coordinate and publicise the efforts of different organisations involved in the treatment of sufferers of clubfoot in developing countries in order that they might work together effectively

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

In 2024 - 2025, GCI continued our work in advocacy, training and collaboration, building capacity and momentum for RunFree2030.

These priorities were identified to help GCI deliver its Vision and Mission:

GCI'S VISION: 'A world without disability caused by clubfoot.'

GCI'S MISSION: 'To build global capacity for quality clubfoot treatment and equitable service provision through advocacy, training and collaboration.'

Below, we detail our activities and impact in three main areas: Advocacy, Collaboration and Training.

Advocacy

RunFree2030 is Global Clubfoot Initiative's (GCI) strategy to scale up access to clubfoot treatment worldwide and address the injustice of millions growing up with painful, twisted feet; children who should be able to walk, play and run free. Our vision is of 'A world where every child with clubfoot can live to the full and walk, play, and run free.'

Objectives:

Access - All LMICs within the RunFree2030 strategy will have national clubfoot programmes with comprehensive clubfoot care available to all babies.

Quality - High-quality clubfoot treatment will be provided according to evidence-based protocols.

Integration - National programmes are integrated into health systems for long-term sustainability

RunFree Accelerator: Defining and developing our role in global scale up

After launching the RunFree2030 strategy and campaign in June 2024 we further defined the role that GCI would play in accelerating scale up worldwide. With funding from the Swift Grant, Big Give, and others we conducted a deep analysis of data from our global data collection and members, our strengths and unique positioning as a convener of clubfoot organisations to define the biggest challenges to realising the vision of RunFree2030 and GCI's role in accelerating progress.

Global Clubfoot Initiative

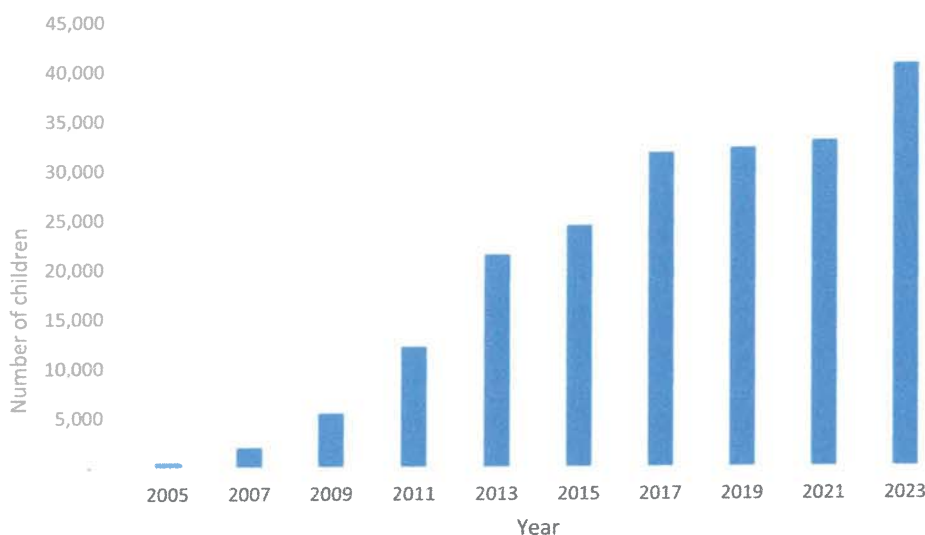
Trustees' Report

We designed the RunFree Accelerator programme, to be led and delivered by GCI for and with our network of 60+ member NGOs, now working in the 70 countries where more than 80% of babies with clubfoot are born. The RFA will focus on 3 core areas of work: capacity building, knowledge and evidence, and integration. In 2025, we submitted an application for funding for the RFA to an anonymous Foundation, who approved the first two years of funding in June 2025.

Raising global awareness of clubfoot

In 2024, we completed our next round of global data collection which showed very promising results; more countries responding - over 70, new baby enrolments increased by >24% to 40,000 annually (22% global treatment coverage), and increasing numbers of LMIC reaching greater than 50% treatment coverage. To increase visibility of the global burden and progress, we wrote up the global data research as a scientific publication which was accepted and published by the BMJ: Global Health, with funding for the Open Access publication fee from a Swift grant awarded by Lever for Change.

Global enrolments: children with clubfoot for Ponseti treatment 2005 - 2023. 24% increase in enrolments 2021 - 2023.



We also provided a case study on clubfoot for the Lancet Commission on Global Surgery 10 year update.

Awareness was raised at the highest levels of global health through GCI participation in two consultations by the World Health Organisation. We and our members advocated for provision of high quality Foot Abduction Braces (an essential component of Ponseti treatment) in an initiative led by the department for Assistive Technology. GCI contributed extensively to guidance being produced by the WHO on birth defects, and how programmes for managing birth defects can be implemented in the LMIC context.

Educating the future workforce

A major barrier to babies accessing treatment for clubfoot is lack of awareness of the condition and its treatment resulting in missed opportunities for referral and treatment in infancy. In 2024 - 25 we drafted Pre-Service Training resources for physiotherapist and orthopaedic trainees and piloted them in Pakistan, with funding support from Miraclefeet. Final changes will be made to these resources to align the content with the ACT Global Clubfoot Training revisions before they are rolled out across the GCI network.

Global Clubfoot Initiative

Trustees' Report

Big Give

In December 2024, we raised £27,000 participating in the Big Give, a match funding opportunity for charities to raise matched donations. These funds enabled us to support capacity building activities such as the India Train the Trainer course, Zimbabwe DPC training, and advocacy and awareness raising through our global data collection and analysis and contributing to the World Health Organisations' work on birth defects. Participating in the Big Give helped us to diversify our funding by growing our individual giving.

Collaboration

Our membership continued to grow, and in 2025 we had more than 60 NGOs supporting treatment in 70 LMI countries where more than 80% of all babies with clubfoot worldwide are born.



Governance changes

After deciding in the preceding year that we would need to make changes to our governance structure, and in particular, the presence of Trustees based outside the UK on our board, we launched a consultation with our members. We appointed an independent consultant to lead the process and to ensure that members' views were taken into account and that member representation would not be compromised in whatever solution was found. She proposed that we move to a two-tier board structure: a smaller, legal board made up of UK based individuals and that member representatives become co-opted board members, rotating biannually, to advise on all matters apart from those that may be sensitive. This new structure was approved at the 2025 AGM by the members and existing board.

World Clubfoot Day

World Clubfoot Day is celebrated each year on June 3rd. We marked the day by holding an event with Chelsea Football Club Foundation. More than 150 patients with clubfoot and their siblings participated, from all over the UK. The children were coached in age groups by the Chelsea FC coaches and played matches. Younger children enjoyed a free play area and with generous support of sponsors CPro Direct and Talarmade we provided a free ice cream for everyone at the end of the day. The day was organised in collaboration with the clinical team from the Ponseti clinic at Chelsea and Westminster Hospital and a number of physiotherapists attended; they highlighted the importance of exercise in children with clubfoot, and we used the opportunity to supporting filming of an exercise video 'Fit and Flexible' for patients being produced by the clinical team at Chelsea and Westminster. Families that attended expressed great appreciation for the opportunity to take part in a sporting event at such a prestigious venue, and for the opportunity to meet and share experiences with others with the same condition; many of the children had never met another child with clubfoot before.

Global Clubfoot Initiative

Trustees' Report



Picture: Fit and Flexible exercise video, filmed during World Clubfoot Day celebrations 2024.

Supporting clubfoot programme expansion in the Democratic Republic of Congo

In 2024, we were awarded a grant of £55,000 from Guernsey Overseas Aid to fund the expansion of services for clubfoot in the Democratic Republic of Congo in partnership with local implementing NGO Heal Africa and their US-based partner, Hope Walks. A small percentage of the funds supported GCI in managing the grant, and producing a case study showing how the principles of RunFree2030 were put into action in the DRC which we will use for further advocacy and fundraising. With this funding, the team in DRC have trained clinicians in treatment skills, health workers in identification and referral for clubfoot, established three new clinics where more than 300 babies with clubfoot started Ponseti treatment. We are proud to have been part of this effort and hope to apply for further support in the future.

Global Clubfoot Initiative

Trustees' Report

"We are proud of getting babies into treatment, but even prouder of keeping them there"
~ Heal Africa staff member



Picture: Patients in Steenbeek Foot Abduction Braces, Democratic Republic of Congo

ACT Global Clubfoot Training revision and update

The Africa Clubfoot Training, or ACT, developed in 2015-17 is our primary clinical training resource. Since initial roll out in 2017, rapid global uptake ensued, and it is now used in more than 70 countries. In 2024, we embarked on a revision and update of the resources in consultation with our members' network and expert clinicians with the aims of harmonising versions of the training, making it more adaptable to different audiences, reflecting experience and context from around the world, and updating the content with the latest evidence. Initial revisions on the newly named ACT Global Clubfoot Training were complete by mid-2025, with the aim to release the finished version by the end of the year. This work was generously supported by Both Feet Forward charity, Miraclefeet NGO, and the University of Oxford.

GCI-delivered Trainings in High Income Countries

In 2024 - 2025 we ran the following ACT Global Clubfoot trainings with support from expert volunteers from across the UK and further afield:

June 2024

- Level 1 Principles and Practice of Ponseti - Oslo, Norway
- Level 2 Advanced Clubfoot Management - Oslo, Norway

November 2024

- Level 1 Principles and Practice of Ponseti - Manchester, UK - 32 participants
- Level 2 Advanced Clubfoot Management - Manchester, UK - 28 participants

Global Clubfoot Initiative

Trustees' Report

March 2025

- Level 1 Principles and Practice of Ponseti - London, UK - 30 participants
- Level 2 Advanced Clubfoot Management - London, UK - 31 participants
- Train the Trainer - London, UK - 10 participants

The UK courses were supported by sponsorship from C-Pro Direct and Orthopaedics Speciality Bracing and their local partner, Talarmade.

We were pleased to note an increase in international participants on the courses. The training was accredited by the Royal College of Surgeons of England, and continued to receive excellent feedback, with participant feedback scores for 'overall satisfaction' averaging over 4.7/5 for all courses.

Train the Trainer in India

India is the country with the greatest number of babies born with clubfoot annually, between 30-40,000. Cure India International Trust NGO supports the treatment of over 12,000 babies with clubfoot each year through training clinicians, providing parent advice and support, and supplying Foot Abduction Braces which are essential to the treatment process. In late 2024, CIIT approached us with a request to partner with them to deliver their first ever ACT Global Clubfoot Training Train the Trainer course as increased capacity for clinical training was urgently needed. With co-funding from the RAG4Clubfoot, a branch of Rotary International, and the Big Give, we provided technical support for the training, and assembled a training team who delivered our biggest ever TTT over the course of a week in March: over 30 trainers and 60 clinicians were trained with more than 100 patients attending for casting as part of the training. TTTs are one of the most effective ways of supporting sustainability and high-quality treatment and each of the trainers trained may go on to deliver training to hundreds more clinicians throughout their careers.



Picture: Patients attending Train the Trainer course in India in March 2025.

Global Clubfoot Initiative

Trustees' Report

DPC training programme completion

The Delayed Presenting Clubfoot (DPC) Training programme was an 18 month programme building capacity across our network for treatment of walking age children living with untreated clubfoot. Our final training was held in Tanzania in September 2024, in partnership with Management and Development for Health (MDH) and Miracleteet, funded by an anonymous foundation.

In all, over the course of the project in July 2023 - December 2025, we:

- Delivered training to 75 clinicians from 14 countries in treatment of delayed presenting clubfoot in Ethiopia and Tanzania
 - Trainees made significant improvements in knowledge (+20%), confidence (+25%) and practical skills (+22%)
 - 11 trained as DPC trainers
 - Trainees went on to treat an average of 14 children each within a year, a total of 663 children.
- Enabled rehabilitation programmes in 11 countries by providing 12 mini-grants of £500 each to support initiation of rehabilitation programmes provided as part of DPC treatment
- Results and the techniques taught were shared in international forums, further increasing the impact of the training



Picture: Patient with untreated clubfoot at Cure Ethiopia Children's Hospital - before and during treatment.

Through the DPC training programme we are restoring mobility, opportunity and hope for children who could not access treatment at birth. We plan to continue this training programme and to reach new audiences by translating the materials.

Global Clubfoot Initiative

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

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

Policy on reserves

The Charity currently operates a reserves policy, which aims to maintain unrestricted reserves to an average level of 75 - 100% of annual expenditure, to enable the Charity to manage unexpected expenses, income fluctuations, or delays in funding, and demonstrate our commitment to responsible financial management.

Our reserves are critical to safeguarding our operations and fulfilling our obligations towards our beneficiaries, staff, and stakeholders. By maintaining appropriate reserves, we can effectively manage our operations and continue our charitable activities in the long term.

The annual report was approved by the trustees of the charity on 6 March 2026 and signed on its behalf by:


.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 6 MARCH 2026 and signed on its behalf by:



.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Independent Examiner's Report to the trustees of Global Clubfoot Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

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 statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Global Clubfoot Initiative as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



Deborah Walsh BA FCA
For and on behalf of Horne Brooke Shenton
ICAEW

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

6 March 2026

Global Clubfoot Initiative

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	56,740	199,273	256,013	222,809
Charitable activities	4	107,159	-	107,159	145,711
Other trading activities	5	52,200	-	52,200	40,495
Investment income	6	5,696	-	5,696	1,407
Total Income		<u>221,795</u>	<u>199,273</u>	<u>421,068</u>	<u>410,422</u>
Expenditure on:					
Raising funds		(198)	-	(198)	-
Charitable activities	7	(167,096)	(203,935)	(371,031)	(353,919)
Total Expenditure		<u>(167,294)</u>	<u>(203,935)</u>	<u>(371,229)</u>	<u>(353,919)</u>
Net income/(expenditure)		54,501	(4,662)	49,839	56,503
Transfers between funds		17,412	(17,412)	-	-
Net movement in funds		71,913	(22,074)	49,839	56,503
Reconciliation of funds					
Total funds brought forward		151,538	24,260	175,798	119,295
Total funds carried forward	16	<u>223,451</u>	<u>2,186</u>	<u>225,637</u>	<u>175,798</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 16.

The notes on pages 16 to 24 form an integral part of these financial statements.

Global Clubfoot Initiative
(Registration number: 07646091)
Balance Sheet as at 31 May 2025


	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	438	92
Current assets			
Debtors	12	9,240	33,422
Cash at bank and in hand	13	<u>246,904</u>	<u>184,452</u>
		256,144	217,874
Creditors: Amounts falling due within one year	14	<u>(30,945)</u>	<u>(42,168)</u>
Net current assets		<u>225,199</u>	<u>175,706</u>
Net assets		<u>225,637</u>	<u>175,798</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	2,186	24,260
Unrestricted income funds			
Unrestricted funds		<u>223,451</u>	<u>151,538</u>
Total funds	16	<u>225,637</u>	<u>175,798</u>

For the financial year ending 31 May 2025 the charity 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 charity 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.

The financial statements on pages 14 to 24 were approved by the trustees, and authorised for issue on 6 March 2026 and signed on their behalf by:



 Mr A Ngoka
 Treasurer, Trustee

The notes on pages 16 to 24 form an integral part of these financial statements.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Global Clubfoot Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	35,078	-	35,078	10,672
Grants, including capital grants;				
Grants from other charities	21,662	199,273	220,935	212,137
	56,740	199,273	256,013	222,809

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Promotion of physical health of sufferers of clubfoot	107,159	107,159	145,711

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2024 £
Sponsorship income	52,200	52,200	40,495
	52,200	52,200	40,495

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	5,696	5,696	1,407

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Promotion of physical health of sufferers of clubfoot		129,595	104,953	234,548	254,831
Grant funding of activities		-	78,248	78,248	59,774
Allocated support costs	8	37,501	20,734	58,235	39,314
		<u>167,096</u>	<u>203,935</u>	<u>371,031</u>	<u>353,919</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

8 Analysis of support costs

Charitable activities expenditure

	Unrestricted		Total 2025 £	Total 2024 £
	General £	Restricted £		
Travel and accommodation	2,988	20,445	23,433	21,836
Office expenses	13,028	204	13,232	11,943
Bank charges and foreign exchange gains and losses	1,576	85	1,661	268
Depreciation	216	-	216	45
Professional fees	14,833	-	14,833	1,142
Governance costs - Accountancy fees	4,860	-	4,860	4,080
	<u>37,501</u>	<u>20,734</u>	<u>58,235</u>	<u>39,314</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year, 3 Trustees received the reimbursement of travel expenses totalling £2,857, in connection with volunteering at the charity's training events throughout the year, including events in India, Norway and Ethiopia.

No trustees have received any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

11 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
At 1 June 2024	680	680
Additions	562	562
At 31 May 2025	1,242	1,242
Depreciation		
At 1 June 2024	588	588
Charge for the year	216	216
At 31 May 2025	804	804
Net book value		
At 31 May 2025	438	438
At 31 May 2024	92	92

12 Debtors

	2025	2024
	£	£
Trade debtors	2,210	31,354
Prepayments	7,030	2,068
	9,240	33,422

13 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	246,904	184,452

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	49	4,660
Other taxation and social security	648	6,234
Other creditors	1,004	1,262
Accruals	29,244	30,012
	30,945	42,168

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,598 (2024 - £852).

16 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2025 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	151,538	221,795	(167,294)	17,412	223,451
Restricted funds					
Delayed Presenting Clubfoot Fund	24,260	97,742	(106,338)	(15,664)	-
Africa Clubfoot Training Revision & Pre Service Training	-	37,388	(33,342)	(4,046)	-
RunFree2030: Democratic Republic of Congo	-	49,499	(47,313)	-	2,186
RunFree2030: India	-	14,644	(16,942)	2,298	-
Total restricted funds	<u>24,260</u>	<u>199,273</u>	<u>(203,935)</u>	<u>(17,412)</u>	<u>2,186</u>
Total funds	<u>175,798</u>	<u>421,068</u>	<u>(371,229)</u>	<u>-</u>	<u>225,637</u>
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	119,295	214,938	(198,690)	15,995	151,538
Restricted					
Delayed Presenting Clubfoot Fund	-	195,484	(155,229)	(15,995)	24,260
Total funds	<u>119,295</u>	<u>410,422</u>	<u>(353,919)</u>	<u>-</u>	<u>175,798</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2025

The specific purposes for which the funds are to be applied are as follows:

Delayed Presenting Clubfoot Fund

A restricted grant was received from an anonymous donor, during the current and previous years, to build capacity for effective treatment of delayed presenting clubfoot.

Africa Clubfoot Training Revision & Pre Service Training

Funding was received from Miraclefeet and Manchester University NHS Trust to enable the update of the Africa Clubfoot Training (ACT) package, which was developed in a previous year, together with Pre Service Training (PST) in 2025.

RunFree2030: Democratic Republic of Congo

Funding was received from Guernsey Overseas Aid & Development Commission to enable the scaling service delivery of training under the RunFree2030 project to end clubfoot disability in the Democratic Republic of the Congo.

RunFree2030: India

Funding was received from RAG4Clubfoot to fund an ACT Train the Trainer course in basic and advanced clinical clubfoot trainings in India, in collaboration with Cure International India Trust.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2025 £
Tangible fixed assets	438	-	438
Current assets	253,958	2,186	256,144
Current liabilities	(30,945)	-	(30,945)
Total net assets	<u>223,451</u>	<u>2,186</u>	<u>225,637</u>

GLOBAL CLUBFOOT INITIATIVE

England & Wales - Charity number 1146134

Accounts



GLOBAL CLUBFOOT INITIATIVE

FINANCIAL ACCOUNTS

FOR YEAR ENDED

31ST MAY 2024

Company Registration Number 07646091

Charity Number 1146134



HORNE BROOKE SHENTON
CHARTERED ACCOUNTANTS

Chartered Accountants & Registered Auditors

15 Olympic Court

Boardmans Way

Whitehills Business Park

Blackpool

FY4 5GU

Global Clubfoot Initiative

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 20

Global Clubfoot Initiative

Reference and Administrative Details

Trustees	Mr C Lavy Mr SJ Mannion Mr A Ngoka Mr D Jones Ms D M Watson Ms E M Capper Mr J C E Bishop Ms E Uwizeye
Secretary	Mrs RM Owen
Charity Registration Number	1146134
Company Registration Number	07646091
Registered Office	The charity is incorporated in England and Wales. 6 Brindley Close Oxford Oxfordshire OX2 6XN
Independent Examiner	Horne Brooke Shenton Chartered Accountants & Registered Auditors 15 Olympic Court Boardmans Way Whitehills Business Park Blackpool FY4 5GU

Global Clubfoot Initiative

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2024.

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 are listed on page 1 of these financial statements.

Members

Achilleus z.s.
Action de solidarité aux enfants atteints de malformations du pied (ASEMP)
APAC, I.A.P. Asociacion Pro Personas con Paralisis Cerebal
ARCHEMED
Asociación de Padres y amigos de personas con discapacidad, de Santiago Atitlán Sololá (ADISA)
Asociación de Programas Integrales de Educación Comunitaria Astrid Delleman (ASOPIECAD)
Association for Social Development
Association Mauritanienne pour la Sante de la mere et de l'Enfant (AMSME)
Association Pour le Développement de la Rréadaptation et du Bien Etre en cigle (ADRBE)
Australian Doctors for Africa
Cameroon Clubfoot Care Project
CBM International
Clubfoot Care for Kenya (CCK)
Clubfoot India Initiative
Clubfoot India UK
Diversity Action Network
doctorSHARE
Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP)
Feetfirst Worldwide
FUNDACION HERMANO MIGUEL
Fundacion para Ninos con Srdocehuera - ALEX - FUNDAL
Fundacion Solidaridad
Gambia Clubfoot Foundation
HANDS
Hope and Healing International
Hope Walks
Hope Walks Ethiopia
Hope Walks Niger
Hope Walks Rwanda Clubfoot Programme
Hope Walks Zambia Limited
Hospital and Rehabilitation Centre for Disabled Children (HRDC)
Humanity and Inclusion
International Committee of the Red Cross
ISPO
Management and Development for Health
Miraclefeet
MPKU PP MUHAMMADIYAH
National Clubfoot Programme of Uganda
NextSteps
Paraplegic Center Peshawar
Philippine NGO Council on Population, Health and Welfare Inc.

Global Clubfoot Initiative

Trustees' Report

Premier Pas
Programme des Incapacités Traumatiques et Readaptation (PITR)
Programme National de Readaptation à Base Communautaire (PNRBC)
Pusat Rehabilitasi YAKKUM
Servetogether Foundation
SIERRA LEONE NATIONAL CLUBFOOT PROGRAM (SLNCP)
Somali Ponseti Clubfoot Care Organisation
STEPS South Africa
Steps Worldwide
Straight Child Foundation
Walk for Life
World Alliance for Lung and intensive Care Medicine in Uganda (WALIMU)
World Orthopaedic Concern UK
Zimbabwe Sustainable Clubfoot Programme



Management and staff

The Trustees and Executive Director 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.

Global Clubfoot Initiative

Trustees' Report

Structure, governance and management

Nature of governing document

Global Clubfoot Initiative (GCI) was established in 2011 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

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

Objects and aims

The objects and principal activities of the charity are:

- To promote and protect the physical health of, and to prevent disability for, sufferers of clubfoot and other physical disabilities in developing countries.
- To provide education, practical advice and training to health care professionals and organisations in developing countries in how to treat clubfoot and other physical disabilities effectively.
- To help coordinate and publicise the efforts of different organisations involved in the treatment of sufferers of clubfoot in developing countries in order that they might work together effectively

The main objectives for 2023 - 2024 were:

- To launch our updated RunFree2030 global clubfoot strategy as a strategy document, social media campaign and uniting vision for our members and the wider clubfoot community.
- To continue our work in Advocacy, Collaboration and Training in support of the goals of RunFree2030
- To continue income generating activities in training and education to support our work in Lower and Middle Income Countries
- To build capacity for treatment of Delayed Presenting Clubfoot by rolling out a new clinical training course globally.

Global Clubfoot Initiative

Trustees' Report

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

In 2023 - 2024, GCI continued our work in advocacy, training and collaboration, building capacity and momentum for RunFree2030.

These priorities were identified to help GCI deliver its Vision and Mission:

GCI'S VISION: 'A world without disability caused by clubfoot.'

GCI'S MISSION: 'To build global capacity for quality clubfoot treatment and equitable service provision through advocacy, training and collaboration.'



Advocacy

RunFree2030 is Global Clubfoot Initiative's (GCI) strategy to scale up access to clubfoot treatment worldwide and address the injustice of millions growing up with painful, twisted feet; children who should be able to walk, play and run free. Our vision is of 'A world where every child with clubfoot can live to the full and walk, play, and run free.'

Objectives:

Access - All LMICs within the RunFree2030 strategy will have national clubfoot programmes with comprehensive clubfoot care available to all babies.

Quality - High-quality clubfoot treatment will be provided according to evidence-based protocols.

Integration - National programmes are integrated into health systems for long-term sustainability

The campaign addresses clubfoot services in the 103 LMICs where 90% of babies with clubfoot worldwide are born each year.

Global Clubfoot Initiative

Trustees' Report

Our revised and updated RunFree2030 Global Strategy for clubfoot was completed and launched on June 3, World Clubfoot Day, 2024. This followed a period of extensive consultation with our members and external stakeholders, to help us shape the strategy, building on 20+ years of experience of implementing a proven approach to developing comprehensive clubfoot services which, in RunFree2030 we have described as the 'ACCESS model'. Across our members, clubfoot services are now in place in the 70 LMIC countries where more than 80% of all babies with clubfoot are forecast to be born. Treatment coverage is now 20%, and the treatment of nearly 400,000 babies supported to date by the NGOs in our members' network.

To support the launch of RunFree2030 a new strategy document, website and video were created and shared in our online campaign and launch webinar and further supported with a Change.org petition calling for scale up clubfoot services worldwide and signed by more than 600 people. A slideshow describing the RunFree2030 strategy was developed and shared with our members for us in their own advocacy. GCI shared the launch with a number of influential stakeholders in UN agencies and met with them to discuss how clubfoot could be included in their wider programmes of work.

Our bi-annual global clubfoot data collection is key to providing the supporting evidence for our RunFree strategy and informs the geographical coordination and oversight that GCI provides. We began collecting data from 2023 early in 2024, with the aim to publish an update on the state of clubfoot services, and access to them globally, in a leading academic journal in 2024 - 2025. Early results from this data were accepted for a presentation in the Global Surgical Frontiers conference organised by the Royal College of Surgeons to be held in London in June 2024. Initial analysis showed that 42,000 babies started Ponseti treatment in 70 LMIC countries in 2023, a 20% increase from 2021, with the network showing a very encouraging recovery following on from a plateau in 2019 - 2021 due to the Covid-19 pandemic.

World Clubfoot Day (WCD) on June 3rd provides a fantastic opportunity to raise awareness about clubfoot each year, and in 2023 the Chelsea Football Club Foundation once again hosted our WCD event for children born with clubfoot in the UK and their siblings. Chelsea FC provided their training ground, coaches and a fun-filled day for more than 100 children and their families. We collaborated with the Chelsea and Westminster Hospital clubfoot clinic and Steps Charity Worldwide to invite children from across the UK, and were visited by the Chelsea FC mascots and joined by Maggi Alphonso MBE, former England women's rugby player and Steps Charity Ambassador. The families who attended had a great day and particularly appreciated the chance to meet others going through the same treatment journey - many of them for the first time!

Collaboration

Collaboration with our members' network and wider partnerships continues to be a key driver of our collective impact. Membership continues to grow, increasing to 54 NGOs in June 2023.

Members' input greatly enriched all of GCI's activities and outputs, with training and advocacy working groups providing a forum for our members to guide our strategy and bring depth and diverse experience to these key areas.

In 2023-2024 we produced World Clubfoot Day, World Birth Defects Day and RunFree2030 communications toolkits that we shared with our members, ensuring that our collective voice in support of these events was united.

As GCI strengthened our internal financial processes, including setting up an interest account for our reserves, we found that having international Trustees on our board was causing challenges with the identification processes needed to support such applications. It also became increasingly difficult to find suitable insurance cover. Recognising that there is generally a move towards increased rigour in the financial and insurance sectors, it was felt by the board that we may need to move towards a new governance set up, with the suggestion to consider having smaller group of legally registered Trustees (UK based for ease of compliance) supported by an advisory board including members. The board agreed to start a consultation with members on this and to bring on an external consultant to ensure members' views were properly represented and to develop options for a new governance structure, and to support GCI to select and implement the best structure for our needs.

Global Clubfoot Initiative

Trustees' Report

Training

In 2023 - 24, GCI strengthened and grew our training and education programmes significantly, introducing new training tools, clinical education and training in new locations. We aimed to grow our training programme in High Income Countries, with any profit generated to support our work on RunFree2030 and training in LMIC.

In October 2023, we co-organised and hosted the Manchester International Clubfoot Conference in collaboration with the UK Clubfoot Consensus Group, the first UK-wide clubfoot specific meeting in seven years. The conference was a resounding success, with more than 140 delegates from 19 countries, including leading surgeons and physiotherapists in clubfoot care, and a full 2-day scientific programme presented by 24 speakers including four themes: Networks, Exercise and Rehabilitation, Learning from International Success, Responsible Surgery with free paper presentations highlighting new research in the field of clubfoot. We were very grateful for support from a number of sponsors included Orthopediatrics Speciality Bracing (OPSB), Lazarus, Allard and Insight Surgery with additional support for the meeting from the British Society of Children's Orthopaedic Surgeons and the Both Feet Forward clubfoot charity fund. Feedback on the event was extremely positive, with 100% of attendees reporting that they would recommend the event to colleagues.

Our HIC training programme expanded, and GCI delivered Global Clubfoot Trainings in Brisbane, Australia - the first ever Train the Trainer, Level 1 and 2 GCT trainings in the country. We completed a Level 1 and 2 training in Norway in June 2024 and three UK based GCT trainings in 2023-24 in Aberdeen, London and Manchester. The UK-based courses continue to be accredited by the Royal College of Surgeons of England, and overall participant satisfaction using their standardised rating exceeded 4.75/5 overall, with 4.8 for our trainers - a number of the top specialists in clubfoot treatment in the UK and further afield generously gave their time as trainers.

The start of the Delayed Presenting Clubfoot training programme in July 2023 was an extremely significant development. With funding support from an anonymous Foundation, this programme gave us the opportunity to bring the international clubfoot community together to roll out not just a new training programme with a supporting set of resources, but to introduce through training a new treatment methodology for one of the most underserved groups of children in the world: those living with untreated clubfoot. Sadly, untreated clubfoot is still the most common presentation of the condition globally, with more than 2 million children estimated to be living with severe disability due to lack of treatment in infancy. The DPC training enabled the introduction of, and clinical training in, an emerging treatment paradigm for this group: treatment according to Ponseti's principles with serial manipulation and casting, followed by minimally invasive surgery. This treatment is possible even in environments with moderate surgical capacity and gives hope to those who missed treatment at birth. The DPC training was developed in 2000-2022 by CURE Ethiopia Children's Hospital, the University of Oxford in collaboration with GCI and GCI members.

Through our DPC training programme, we aimed to provide clinical training to multi-disciplinary teams from at least 12 different countries, train a cadre of DPC trainers, provide support for rehabilitation of patients through video resources and mini-grants for rehabilitation projects, and enable mentoring for clinicians trained. By June 2024, we delivered 3 DPC trainings, including a train the trainer course in collaboration with CURE Ethiopia Children's Hospital and trained 54 clinicians from 14 countries, with a further training scheduled to be held in Tanzania in September 2024.

At the start of 2024, we commenced two new projects: a major update of our core clinical training packages: ACT and Global Clubfoot Training, and completion, piloting and roll out of a new resource: Pre-Service Training for inclusion of clubfoot education in key health workers' training curricula. We increased our team capacity accordingly, increasing the working hours of several of our existing employees and consultants, and filling a new position: Operations Manager to support the operational needs of the charity. 2023-2024 were years of significant growth in size, reach and impact for Global Clubfoot Initiative, all of which will be needed as we work towards the goals of RunFree2030.

Global Clubfoot Initiative

Trustees' Report



Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

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

Policy on reserves

The Charity currently operates a reserves policy, which aims to maintain unrestricted reserves to an average level of between 9 months and one year's unrestricted income, to enable the Charity to remain operational should there be an unexpected fall in donations received or any other unforeseen occurrence.

The annual report was approved by the trustees of the charity on 25 February 2025 and signed on its behalf by:

.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 February 2025 and signed on its behalf by:



.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Independent Examiner's Report to the trustees of Global Clubfoot Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

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 statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Horne Brooke Shenton, which is one of the listed bodies.

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 Global Clubfoot Initiative as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



.....
Deborah Walsh BA FCA
Chartered Accountants & Registered Auditors
Horne Brooke Shenton

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

26th February 2025

Global Clubfoot Initiative

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	27,325	195,484	222,809	69,710
Charitable activities	4	145,711	-	145,711	83,629
Other trading activities	5	40,495	-	40,495	12,022
Investment income	6	1,407	-	1,407	349
Total Income		<u>214,938</u>	<u>195,484</u>	<u>410,422</u>	<u>165,710</u>
Expenditure on:					
Charitable activities	7	<u>(198,690)</u>	<u>(155,229)</u>	<u>(353,919)</u>	<u>(162,593)</u>
Total Expenditure		<u>(198,690)</u>	<u>(155,229)</u>	<u>(353,919)</u>	<u>(162,593)</u>
Net income		16,248	40,255	56,503	3,117
Transfers between funds		<u>15,995</u>	<u>(15,995)</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,243	24,260	56,503	3,117
Reconciliation of funds					
Total funds brought forward		<u>119,295</u>	<u>-</u>	<u>119,295</u>	<u>116,178</u>
Total funds carried forward	16	<u><u>151,538</u></u>	<u><u>24,260</u></u>	<u><u>175,798</u></u>	<u><u>119,295</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

The notes on pages 13 to 20 form an integral part of these financial statements.

Global Clubfoot Initiative
(Registration number: 07646091)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	92	137
Current assets			
Debtors	12	33,422	7,031
Cash at bank and in hand	13	<u>184,452</u>	<u>144,011</u>
		217,874	151,042
Creditors: Amounts falling due within one year	14	<u>(42,168)</u>	<u>(31,884)</u>
Net current assets		<u>175,706</u>	<u>119,158</u>
Net assets		<u>175,798</u>	<u>119,295</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	24,260	-
Unrestricted income funds			
Unrestricted funds		<u>151,538</u>	<u>119,295</u>
Total funds	16	<u>175,798</u>	<u>119,295</u>

For the financial year ending 31 May 2024 the charity 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 charity 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.

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 25 February 2025 and signed on their behalf by:



.....
Mr A Ngoka
Treasurer, Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Global Clubfoot Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	10,672	-	10,672	18,549
Grants, including capital grants;				
Grants from other charities	<u>16,653</u>	<u>195,484</u>	<u>212,137</u>	<u>51,161</u>
	<u><u>27,325</u></u>	<u><u>195,484</u></u>	<u><u>222,809</u></u>	<u><u>69,710</u></u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Promotion of physical health of sufferers of clubfoot	<u>145,711</u>	<u>145,711</u>	<u>83,629</u>

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2023 £
Sponsorship income	<u>40,495</u>	<u>40,495</u>	<u>12,022</u>
	<u><u>40,495</u></u>	<u><u>40,495</u></u>	<u><u>12,022</u></u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,407</u>	<u>1,407</u>	<u>349</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Promotion of physical health of sufferers of clubfoot		173,967	80,298	254,265	140,962
Grant funding of activities		-	59,774	59,774	-
Allocated support costs	8	24,723	15,157	39,880	21,631
		<u>198,690</u>	<u>155,229</u>	<u>353,919</u>	<u>162,593</u>

8 Analysis of support costs

Charitable activities expenditure

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Travel and accommodation	8,262	13,574	21,836	11,299
Office expenses	10,360	1,583	11,943	6,806
Bank charges and foreign exchange gains and losses	268	-	268	228
Depreciation	45	-	45	68
Governance costs - Professional fees	1,142	-	1,142	1,070
Governance costs - Accountancy fees	4,080	-	4,080	2,160
	<u>24,157</u>	<u>15,157</u>	<u>39,314</u>	<u>21,631</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2023	680	680
At 31 May 2024	680	680
Depreciation		
At 1 June 2023	543	543
Charge for the year	45	45
At 31 May 2024	588	588
Net book value		
At 31 May 2024	92	92
At 31 May 2023	137	137

12 Debtors

	2024 £	2023 £
Trade debtors	31,354	5,505
Prepayments	2,068	1,526
	<u>33,422</u>	<u>7,031</u>

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	184,452	144,011

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,660	82
Other taxation and social security	6,234	6,152
Other creditors	1,262	713
Accruals	30,012	24,937
	<u>42,168</u>	<u>31,884</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,598 (2023 - £852).

16 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	119,295	214,938	(198,690)	15,995	151,538
Restricted funds					
Delayed Presenting Clubfoot Fund	-	195,484	(155,229)	(15,995)	24,260
Total funds	119,295	410,422	(353,919)	-	175,798
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	112,893	130,545	(123,499)	(644)	119,295
Restricted					
Miraclefeet grant	2,978	-	(2,978)	-	-
Fred Dietz Fellowship	307	-	(951)	644	-
ReLAB-HS	-	35,165	(35,165)	-	-
Total restricted funds	3,285	35,165	(39,094)	644	-
Total funds	116,178	165,710	(162,593)	-	119,295

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2024

The specific purposes for which the funds are to be applied are as follows:

Delayed Presenting Clubfoot Fund

A restricted grant was received from an anonymous donor, during the year, to build capacity for effective treatment of delayed presenting clubfoot.

Miraclefeet grant

A restricted grant was received from Miraclefeet, in a previous year, to conduct research amongst member organisations for the assessment of requirements for the development of technology services within the field of clubfoot. The funds were fully expended in the year ended 31st May 2023.

Fred Dietz Fellowship

Funding was received during a previous year, from the Glencoe Foundation, for the administration of the Fred Dietz Fellowship, a clinical fellowship for clinicians from LMIC to visit centres of excellence in the UK. The funds were fully expended in the year ended 31st May 2023.

Learning, Acting and Building for Rehabilitations in Health Systems (ReLAB-HS)

Funding was received during a previous year, from Miraclefeet to demonstrate the use of clubfoot data in delivering quality of care; provide case studies of early detection and referral; provide input to the framework for rehabilitation education; support the courses developed through the ReLAB-HS consortium, collaborate for the proposed training of trainers in the East Africa region; and lead the formative work to eventually create and test clinical and programme guidelines for clubfoot in one ReLAB-HS country. The funds were fully expended in the year ended 31st May 2023.

Transfers between funds

Delayed Presenting Clubfoot

The restricted grant received during the year, for the delayed presenting clubfoot fund, included a contribution towards the general core costs of the charity, which has been reflected as a transfer from the restricted fund to the general unrestricted fund.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2024 £
Tangible fixed assets	92	-	92
Current assets	193,614	24,260	217,874
Current liabilities	(42,168)	-	(42,168)
Total net assets	<u>151,538</u>	<u>24,260</u>	<u>175,798</u>

GLOBAL CLUBFOOT INITIATIVE

England & Wales - Charity number 1146134

Accounts

Company registration number: 07646091

Charity registration number: 1146134

Global Clubfoot Initiative

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

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

Global Clubfoot Initiative

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 20

Global Clubfoot Initiative

Reference and Administrative Details

Trustees	Mr C Lavy Mr SJ Mannion Mr A Ngoka Mr D Jones Ms D M Watson Ms E M Capper Mr J C E Bishop Ms E Uwizeye
Secretary	Mrs RM Owen
Charity Registration Number	1146134
Company Registration Number	07646091
Registered Office	The charity is incorporated in England and Wales. 6 Brindley Close Oxford Oxfordshire OX2 6XN
Independent Examiner	Horne Brooke Shenton Chartered Accountants & Registered Auditors 15 Olympic Court Boardmans Way Whitehills Business Park Blackpool FY4 5GU

Global Clubfoot Initiative

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

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 are listed on page 1 of these financial statements.

Members

Action de solidarité aux enfants atteints de malformations du pied (ASEMP)
Asociación de Padres y amigos de personas con discapacidad, de Santiago Atitlán Sololá (ADISA)
Asociación de Programas Integrales de Educación Comunitaria Astrid Delleman (ASOPIECAD)
Association Pour le Développement de la Rréadaptation et du Bien Etre en cigle (ADRBE)
Cameroon Clubfoot Care Project
Clubfoot Care for Kenya (CCK)
Diversity Action Network
Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP)
Fundacion Solidaridad
Gambia Clubfoot Foundation
Hope Walks Ethiopia
Hope Walks Niger
Hope Walks Rwanda Clubfoot Programme
Hope Walks Zambia Limited
National Clubfoot Programme of Uganda
National Rehabilitation Centre
Philippine NGO Council on Population, Health and Welfare Inc.
Premier Pas
Programme National de Readaptation a Base Communautaire (PNRBC)
Somali Ponseti Clubfoot Care Organisation
Straight Child Foundation
Tanzania Clubfoot Care Organisation
Zimbabwe Sustainable Clubfoot Programme
ARCHEMED
Australian Doctors for Africa
Christian Blind Mission (CBM) International
Clubfoot India UK
Feetfirst Worldwide
Hope Walks
Humanity and Inclusion
International Committee of the Red Cross
International Society for Prosthetics and Orthotics (ISPO)
Miraclefeet
Steps South Africa
Steps Worldwide
Walk for Life
World Orthopaedic Concern UK
Centro de Empoderamiento de Personas con Discapacidad (CEMPDIS)
Achilleus z.s
Servetogether Foundation
Health and Development Support Programme (HANDS)

Global Clubfoot Initiative

Trustees' Report

Hope and Healing International
Clubfoot India Initiative Trust
Hospital and Rehabilitation Centre for Disabled Children Nepal
Sierra Leone National Clubfoot Programme
Association for Social Development Pakistan
DoctorSHARE Indonesia
Pusat Rehabilitasi YAKKUM Indonesia
Next Steps Cambodia
Fundal Guatemala

Management and staff

The Trustees and Executive Director 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.

Structure, governance and management

Nature of governing document

Global Clubfoot Initiative (GCI) was established in 2011 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

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.

Global Clubfoot Initiative

Trustees' Report

Objectives and activities

Objects and aims

The objects and principal activities of the charity are:

- To promote and protect the physical health of, and to prevent disability for, sufferers of clubfoot and other physical disabilities in developing countries.
- To provide education, practical advice and training to health care professionals and organisations in developing countries in how to treat clubfoot and other physical disabilities effectively.
- To help coordinate and publicise the efforts of different organisations involved in the treatment of sufferers of clubfoot in developing countries in order that they might work together effectively

The main objectives for 2022 - 2023 were:

- To engage with our members and board around the revitalisation of our shared RunFree2030 strategy, and begin the ground work for relaunching this in 2024.
- To complete the deliverables and activities agreed through the ReLAB-HS grant programme, including the creation and roll out of new training resources and delivery methods.
- To continue our work on our advocacy strategy and start the process of consulting on and rewriting the RunFree2030 strategy.
- To deliver a training needs assessment and relevant trainings with ICRC in Pakistan and Myanmar.
- To grow our High Income Country training offer, reaching new countries and audiences, and generating income to support our LIC training work.
- To start the work on our fundraising and campaigns strategy.

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

In 2022 - 2023, GCI continued our work in advocacy, training and collaboration, building capacity and momentum for RunFree2030. These priorities were identified to help GCI deliver its Vision and Mission:

GCI'S VISION: 'A world without disability caused by clubfoot.'

GCI'S MISSION: 'To build global capacity for quality clubfoot treatment and equitable service provision through advocacy, training and collaboration.'

Advocacy

GCI continued to grow our work in advocacy and decided, together with our board and members' support, to fully refresh and revitalise our RunFree2030 strategy and to start to develop a campaign to grow awareness of this, and to increase our collective efforts to make treatment to all children born with clubfoot globally by 2030.

Global Clubfoot Initiative

Trustees' Report

In November 2022 Ros Owen and Katherine Jardine participated in the first ever Africa Clubfoot Conference, held in Cape Town and organised by GCI member Steps South Africa. Ros presented a keynote speech on 'Clubfoot Training in the 21st Century'. This was a fantastic opportunity to connect with clinicians from all over the world. Alongside the conference, GCI held a one day members' meeting, attended by around 25 of our member representatives. Dr Richard Chivaka, CEO of Spark Africa led an excellent workshop on the Science of Scale Up, prompting us to consider our position as a network in our collective efforts to scale up access to clubfoot care globally. We used the remaining time together to work on plans to collaborate on advocacy and awareness raising through the RunFree2030 campaign.

In December 2022 GCI were awarded a grant from Miraclefeet to continue our work on advocacy including: 2021 Global Data collection and analysis, continuation of our advocacy working group and creation of an advocacy toolkit, revitalisation of the RunFree2030 strategy. This work commenced early in 2023 and continued into the following year. Our Global Clubfoot Data continues to be key to informing our global strategy; collection of data from 2021 started in early 2023.

GCI re-started our partnership with the Chelsea Football Club Foundation around World Clubfoot Day, with plans to hold an event on June 3rd 2023 for children born with clubfoot and their families to attend. This would be our first such event in three years, after they were forced to put these on hold due to Covid-19. Even before the event, families of children with clubfoot were highly appreciative of the opportunity to meet together and celebrate their children's achievements.

Training

Training continues to be one of GCI's key areas of expertise; our training programme supports provision of high quality clubfoot training worldwide, with the ACT training used in 55 countries by 2022. Our training offer builds capacity for quality clinical provision, leadership and excellence in treatment. Innovations in training delivery and development of new resources further strengthened our training offer in 2022 -23.

Funding from the ReLAB programme, via Miraclefeet, enabled us to co-create and roll out a large number of new and supplementary training resources with our members, including:

- A repeatable Webinar and video on Achilles tendon tenotomy.
- Development and testing of an ACT Online/Blended clinical training in clubfoot management and a Train the Trainer course teaching skills and providing guidance for training online or in a hybrid environment.
- A 4-Part series, led by Dr Angela Evans, held online and attended by over 65 clinicians titled 'Research Basics for the Clubfoot Clinician'. Participants' feedback included:
 - "It is requested to continue the series and kindly start the advance series."
 - "Please increase sharing your lectures and experience with us",
 - "It was totally a new topic and I love the way Dr Angela Evans make it so easy to understand!!"

Global Clubfoot Initiative

Trustees' Report

- A complete draft of curriculum materials on clubfoot treatment for use in pre-service training for physiotherapists and orthopaedic surgeons. These are awaiting further piloting before wider roll out.
- Rosalind Owen led an East Africa ACT Train the Trainer course in August 2022, held in Uganda in collaboration with the National Clubfoot Programme of Uganda and Miraclefeet, with participants from 8 East Africa countries. The training was effective in developing their leadership, teaching and clinical skills and trainers will use these to train others in their home countries.
- Presentation of a new training resource for treatment and rehabilitation of the Delayed Presenting (walking age) child with clubfoot to the GCI network in a Webinar and workshop in August 2023. This resource package was developed in collaboration with Oxford University, CURE Ethiopia Children's Hospital and GCI and will provide clinicians with the knowledge and skills needed to treat this underserved group of patients.

These new resources and developments in training further built up our strength as a network in delivering high quality training, building capacity within countries, innovating to achieve better outcomes in hard-to-reach areas and reaching the unreached children.

In 2022, ICRC approached us to support training in two of the clubfoot programmes they support in Myanmar and Pakistan. We completed a needs assessment for each country, providing in depth analysis on clubfoot in each country and the level of training need of their clinicians. We then provided a training programme tailored to this need, with a blended training for clinicians in Myanmar and a face to face advanced training for clinicians in Pakistan. The training in Myanmar was so successful that they requested, and we delivered, a further training for a second group; we hope that it will be possible to follow this up with an in-person training should the security situation allow for this as efforts to provide treatment for children in Myanmar have been severely curtailed in recent years.

GCI continued to grow our training for High Income Countries, with the aims of providing high quality clinical training, raising awareness of clubfoot and our work globally, increasing our network connections with clinicians and generating income to support our training work in Lower Income Countries. In 2022 - 2023 we held the following Level 1, 2 and Train the Trainer trainings, with participation from around 190 clinicians in total:

- UK: London, Norwich, Preston, Bristol, Birmingham
- Other countries: Norway, Netherlands

Feedback on our training courses continues to be excellent, with an overall participant satisfaction rating of 4.8/5 on the Royal College of Surgeons of England accreditation assessment. The trainings also allowed us to work with our corporate partners to sponsor courses and overall generated around £25,000 income (exclusive of staff time) to support our ongoing work as a leading provider of clubfoot training globally.

In October 2022, we were invited by a group of expert clubfoot clinicians in the UK, the UK Clubfoot Consensus Group, to begin planning an international conference on clubfoot to be held in Manchester in October 2023. Plans for this commenced well, with GCI leading on the administrative and logistics side of the event planning, and convening the organising committee to lead on the scientific content.

Collaboration

Collaboration with our members' network and wider partnerships continues to be a key driver of our collective impact. In our 2023 membership renewals process we introduced a members' charter, laying out clearly our expectations of GCI members and our ways of working together. Membership continues to grow, increasing to 56 in early 2023.

Global Clubfoot Initiative

Trustees' Report

All of our activities involve collaboration with our members, and they were extensively involved in the new tools and resources developed in 2022 - 2023, our Global Data Collection and advocacy. We consulted with them on whether to start a RunFree2030 campaign, with the aims of accelerating progress in enabling access to clubfoot treatment globally from 2023 - 2030 and agreed to proceed with this, with plans to officially launch the campaign in June 2024. Our members are active voices in our advocacy, training and World Clubfoot Day working groups, and were highly engaged in our consultation on technical aspects of our new RunFree2030 strategy document.

We recognised a need to increase GCI's capacity in campaigning and fundraising to strengthen our ongoing work, and in April 2023 recruited a part-time campaigns and fundraising manager to lead on this work.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

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

Policy on reserves

The Charity currently operates a reserves policy, which aims to maintain unrestricted reserves to an average level of between 9 months and one year's unrestricted income, to enable the Charity to remain operational should there be an unexpected fall in donations received or any other unforeseen occurrence.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 22nd March 2024 and signed on its behalf by:



.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22nd March 2024 and signed on its behalf by:



.....
Mrs RM Owen
Company Secretary

Global Clubfoot Initiative

Independent Examiner's Report to the trustees of Global Clubfoot Initiative ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

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 statement

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 Global Clubfoot Initiative as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.

.....
Deborah Walsh BA FCA
Chartered Accountants & Registered Auditors
Horne Brooke Shenton

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

22nd March 2024

Global Clubfoot Initiative

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	34,545	35,165	69,710	89,054
Charitable activities	4	83,629	-	83,629	79,307
Other trading activities	5	12,022	-	12,022	3,412
Investment income	6	349	-	349	-
Total Income		<u>130,545</u>	<u>35,165</u>	<u>165,710</u>	<u>171,773</u>
Expenditure on:					
Charitable activities	7	<u>(123,499)</u>	<u>(39,094)</u>	<u>(162,593)</u>	<u>(115,443)</u>
Total Expenditure		<u>(123,499)</u>	<u>(39,094)</u>	<u>(162,593)</u>	<u>(115,443)</u>
Net income/(expenditure)		7,046	(3,929)	3,117	56,330
Transfers between funds		<u>(644)</u>	<u>644</u>	<u>-</u>	<u>-</u>
Net movement in funds		6,402	(3,285)	3,117	56,330
Reconciliation of funds					
Total funds brought forward		<u>112,893</u>	<u>3,285</u>	<u>116,178</u>	<u>59,848</u>
Total funds carried forward	16	<u><u>119,295</u></u>	<u><u>-</u></u>	<u><u>119,295</u></u>	<u><u>116,178</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

The notes on pages 12 to 20 form an integral part of these financial statements.

Global Clubfoot Initiative
(Registration number: 07646091)
Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	137	205
Current assets			
Debtors	12	7,031	39,620
Cash at bank and in hand	13	<u>144,011</u>	<u>106,551</u>
		151,042	146,171
Creditors: Amounts falling due within one year	14	<u>(31,884)</u>	<u>(30,198)</u>
Net current assets		<u>119,158</u>	<u>115,973</u>
Net assets		<u>119,295</u>	<u>116,178</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	-	3,285
Unrestricted income funds			
Unrestricted funds		<u>119,295</u>	<u>112,893</u>
Total funds	16	<u>119,295</u>	<u>116,178</u>

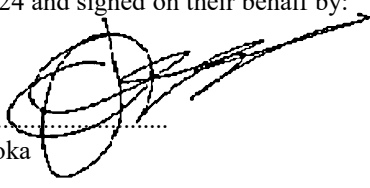
For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity 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 within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 22nd March 2024 and signed on their behalf by:

.....

Mr A Ngoka
Trustee

The notes on pages 12 to 20 form an integral part of these financial statements.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Global Clubfoot Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	18,549	-	18,549	17,502
Grants, including capital grants;				
Grants from other charities	15,996	35,165	51,161	71,552
	34,545	35,165	69,710	89,054
	34,545	35,165	69,710	89,054

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Promotion of physical health of sufferers of clubfoot	83,629	83,629	79,307
	83,629	83,629	79,307
	83,629	83,629	79,307

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Sponsorship income	12,022	12,022	3,412
	12,022	12,022	3,412
	12,022	12,022	3,412

6 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits		349
		349
		349

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Promotion of physical health of sufferers of clubfoot		106,957	34,005	140,962	101,393
Allocated support costs	8	<u>16,542</u>	<u>5,089</u>	<u>21,631</u>	<u>14,050</u>
		<u><u>123,499</u></u>	<u><u>39,094</u></u>	<u><u>162,593</u></u>	<u><u>115,443</u></u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

8 Analysis of support costs

Charitable activities expenditure

	Unrestricted		Total	Total
	General	Restricted	2023	2022
	£	£	£	£
Travel and accommodation	9,651	1,648	11,299	2,268
Office expenses	3,365	3,441	6,806	7,302
Bank charges and foreign exchange gains and losses	228	-	228	667
Depreciation	68	-	68	101
Governance costs - Professional fees	1,070	-	1,070	1,252
Governance costs - Accountancy fees	2,160	-	2,160	2,460
	<u>16,542</u>	<u>5,089</u>	<u>21,631</u>	<u>14,050</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2022	680	680
At 31 May 2023	680	680
Depreciation		
At 1 June 2022	475	475
Charge for the year	68	68
At 31 May 2023	543	543
Net book value		
At 31 May 2023	137	137
At 31 May 2022	205	205

12 Debtors

	2023 £	2022 £
Trade debtors	5,505	1,905
Prepayments	1,526	-
Accrued income	-	37,715
	7,031	39,620

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	144,011	106,551

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	82	-
Other taxation and social security	6,152	4,854
Other creditors	713	437
Accruals	24,937	24,907
	31,884	30,198

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,598 (2022 - £852).

16 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	112,893	130,545	(123,499)	(644)	119,295
Restricted funds					
Miraclefeet grant	2,978	-	(2,978)	-	-
Fred Dietz Fellowship	307	-	(951)	644	-
ReLAB-HS	-	35,165	(35,165)	-	-
Total restricted funds	<u>3,285</u>	<u>35,165</u>	<u>(39,094)</u>	<u>644</u>	<u>-</u>
Total funds	<u>116,178</u>	<u>165,710</u>	<u>(162,593)</u>	<u>-</u>	<u>119,295</u>
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £		Balance at 31 May 2022 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	56,413	105,417	(48,937)		112,893
Restricted					
Miraclefeet grant	3,128	-	(150)		2,978
Fred Dietz Fellowship	307	-	-		307
ReLAB-HS	-	66,356	(66,356)		-
Total restricted funds	<u>3,435</u>	<u>66,356</u>	<u>(66,506)</u>		<u>3,285</u>
Total funds	<u>59,848</u>	<u>171,773</u>	<u>(115,443)</u>		<u>116,178</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2023

The specific purposes for which the funds are to be applied are as follows:

Miraclefeet grant

A restricted grant was received from Miraclefeet, in a previous year, to conduct research amongst member organisations for the assessment of requirements for the development of technology services within the field of clubfoot.

Fred Dietz Fellowship

Funding was received during a previous year, from the Glencoe Foundation, for the administration of the Fred Dietz Fellowship, a clinical fellowship for clinicians from LMIC to visit centres of excellence in the UK.

Learning, Acting and Building for Rehabilitations in Health Systems (ReLAB-HS)

Funding was received during the previous year, from Miraclefeet to demonstrate the use of clubfoot data in delivering quality of care; provide case studies of early detection and referral; provide input to the framework for rehabilitation education; support the courses developed through the ReLAB-HS consortium, collaborate for the proposed training of trainers in the East Africa region; and lead the formative work to eventually create and test clinical and programme guidelines for clubfoot in one ReLAB-HS country.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2023 £
Tangible fixed assets	137	137
Current assets	151,042	151,042
Current liabilities	<u>(31,884)</u>	<u>(31,884)</u>
Total net assets	<u>119,295</u>	<u>119,295</u>

GLOBAL CLUBFOOT INITIATIVE

England & Wales - Charity number 1146134

Accounts

Company registration number: 07646091

Charity registration number: 1146134

Global Clubfoot Initiative

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

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

Global Clubfoot Initiative

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19

Global Clubfoot Initiative

Reference and Administrative Details

Trustees	Professor C Lavy Mr S Mannion Mr A Ngoka Mr D Jones Mr MMH Chowdhury Miss DM Watson Miss E Capper Mr JCE Bishop Ms E Uwizeye
Secretary	Mrs R Owen
Charity Registration Number	1146134
Company Registration Number	07646091
Registered Office	The charity is incorporated in England and Wales. 6 Brindley Close Oxford Oxfordshire OX2 6SN
Independent Examiner	Horne Brooke Shenton Chartered Accountants & Registered Auditors 15 Olympic Court Boardmans Way Whitehills Business Park Blackpool FY4 5GU

Global Clubfoot Initiative

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 May 2022.

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 are listed on page 1 of these financial statements.

Members

Action de solidarité aux enfants atteints de malformations du pied (ASEMP)
Asociación de Padres y amigos de personas con discapacidad, de Santiago Atitlán Sololá (ADISA)
Asociación de Programas Integrales de Educación Comunitaria Astrid Delleman (ASOPIECAD)
Association Pour le Développement de la Réadaptation et du Bien Etre en cigle (ADRBE)
Cameroon Clubfoot Care Project
Clubfoot Care for Kenya (CCK)
Diversity Action Network
Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP)
Fundacion Solidaridad
Gambia Clubfoot Foundation
Hope Walks Ethiopia
Hope Walks Niger
Hope Walks Rwanda Clubfoot Programme
Hope Walks Zambia Limited
National Clubfoot Programme of Uganda
National Rehabilitation Centre
Philippine NGO Council on Population, Health and Welfare Inc.
Premier Pas
Programme National de Readaptation a Base Communautaire (PNRBC)
Somali Ponseti Clubfoot Care Organisation
Straight Child Foundation
Tanzania Clubfoot Care Organisation
Zimbabwe Sustainable Clubfoot Programme
ARCHEMED
Australian Doctors for Africa
Christian Blind Mission (CBM) International
Clubfoot India UK
Feetfirst Worldwide
Hope Walks
Humanity and Inclusion
International Committee of the Red Cross
International Society for Prosthetics and Orthotics (ISPO)
Miraclefeet
Steps South Africa
Steps Worldwide
Walk for Life
World Orthopaedic Concern UK
Centro de Empoderamiento de Personas con Discapacidad (CEMPDIS)
Achilleus z.s
Servetogether Foundation
Health and Development Support Programme (HANDS)

Global Clubfoot Initiative

Trustees' Report

Management and staff

The Trustees and Executive Director 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.

Structure, governance and management

Nature of governing document

Global Clubfoot Initiative (GCI) was established in 2011 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

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

Objects and aims

The objects and principal activities of the charity are:

- To promote and protect the physical health of, and to prevent disability for, sufferers of clubfoot and other physical disabilities in developing countries.
- To provide education, practical advice and training to health care professionals and organisations in developing countries in how to treat clubfoot and other physical disabilities effectively.
- To help coordinate and publicise the efforts of different organisations involved in the treatment of sufferers of clubfoot in developing countries in order that they might work together effectively

Global Clubfoot Initiative

Trustees' Report

The main objectives for 2021 - 2022 were:

- To launch our new 3-year strategic plan and fundraising strategy to better understand GCI's potential to increase our financial sustainability through a funding review
- To renew our focus on advocacy, and grow our activities in advocacy with a renewed focus on RunFree2030; to engage with new audiences and widen our reach
- Following the lifting of Covid-19 restrictions, to grow our in-person training offer in the UK and further afield working in other high income countries and with ICRC in their supported regions
- To continue working with our members on programmes such as Clubfoot Early Detection and Adherence (CEDA) and ReLAB-HS to maximise efficiency and impact of new resource creation
- To engage with the ReLAB-HS programme through a sub-award from Miraclefeet to create new resources and approaches to training and programme development and opportunities to share learning and best practice
- To continue to grow our members' network and improve our member offer and engagement through dedicated support for membership and communications
- To disseminate the findings and learnings from our 2019 global data, guiding the next phase of scale up across the GCI network
- To showcase GCI as an example of effective collaboration

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

In 2021-2022, GCI continued our work in advocacy, training and collaboration, building capacity and momentum for RunFree2030. These priorities were identified to help GCI deliver its Vision and Mission statements which are as follows:

GCI'S VISION: 'A world without disability caused by clubfoot.'

GCI'S MISSION: 'To build global capacity for quality clubfoot treatment and equitable service provision through advocacy, training and collaboration.'

Advocacy

2021 - 2022 saw an increase in GCI's activities relating to advocacy, which holds an increasingly important role in our strategy. We were able to work with several new stakeholders, expanding our reach beyond our usual audience. During the year GCI representatives participated in International Society of Prosthetists and Orthotists and Global Initiative for Children's Surgery meetings and presented in both.

In July 2021, a report, authored by the Clinton Health Access Initiative (CHAI) with extensive input from GCI, was launched by the AT2030 (an Assistive Technology innovation programme) and Global Disability Innovation (GDI) Hub. This was followed in October 2021 with a Webinar launch of the report hosted by GDI Hub, where a maternal and child health expert from the World Health Organisation, CHAI, a woman with lived experience of clubfoot and Professor Chris Lavy, GCI board chair shared their perspectives.

Global Clubfoot Initiative

Trustees' Report

The quarterly GCI advocacy working group provides a platform for GCI members to work together to drive forward collective advocacy efforts. The first activity of the group was to undertake a survey of our members on their approaches to advocacy, which will inform our efforts going forward. This working group was managed by a new member of staff, our Communications and Membership officer, who continues to coordinate.

Our strategic planning and fundraising reviews identified an opportunity to re-focus our efforts on RunFree2030 and to find ways to continue to scale our collective advocacy work through the RunFree2030 lens. We will continue to build on this in 2022-23.

Education

In 2021, as Covid-19 restrictions were lifted we were able to resume our training courses in person. UK training courses were run in Bristol and London with continued excellent feedback from our accreditors, the Royal College of Surgeons of England. Further courses were planned for the remainder of 2021 in Oslo, Norway and Norwich and Preston, UK. Any surplus generated from our training in higher income countries will continue to be invested back into our programme supporting training in low income countries through resource management and distribution, advice and our training working group. Our content management system on Moodle was further developed to enable controlled access to the different training products, and to ensure that all users can access the latest versions of each resource. Our Moodle platform now has 300 registered users.

One of our members, ICRC, had identified a need for training development in the countries where they provide clubfoot services. Myanmar and Pakistan were two countries that requested GCI's training services to provide a training needs analysis, plan and deliver a bespoke, tailored training package. Work on this commenced early in 2021 with training to be delivered later in the year.

In the preceding 2 years, Hope Walks, a member of GCI received funding to produce a package of training and awareness raising resources called CEDA: Clubfoot Early Detection and Adherence. These were designed to support clubfoot parent advisors in their work on treatment adherence with families of children with clubfoot, and to be used with non-specialist health professionals to raise awareness of the condition. GCI was a member of the steering committee guiding the development of these resources, and, when complete, they were provided to GCI to distribute to all members as appropriate. In December 2021, GCI coordinated a launch event for the resources to publicise and promote their use through our network and included them in our resource collection on Moodle for further distribution.

ReLAB-HS is a programme funded by USAID and designed to strengthen rehabilitation services around the world, with a consortium of delivery partners including Miraclefeet. In April 2021, talks began with Miraclefeet on a sub-award to GCI to fund the delivery of various projects, and a contract signed in May 2021. This work included delivering the following work, beginning in April 2021 and completed in September 2022:

- A written case study of GCI as an example of collaboration in rehabilitation, compiled by an independent consultant, Dr Tracey Smythe
- Design, piloting, refining and delivery of an online version of the ACT Basic Provider Course Training
- Design, delivery and piloting of an online version of the ACT Train the Trainer course
- The above training packages included slides, faculty manuals, handouts, and detailed instructions for running courses in blended or online formats.
- GCI coordinated a knowledge sharing forum held online, where GCI members presented their work and learnings on Early Detection, Referral and Awareness raising in clubfoot. Keynote speakers Dr Boris Groisman of Registro Nacional de Anomalías Congénitas (RENAC), Argentina, and Dr Salimah Walani presented their perspectives on successful Early Detection and Referral (EDR) initiatives, and EDR in the global health context.

Global Clubfoot Initiative

Trustees' Report

- *92 Participants attended from 38 different countries. 95% of respondents found the forum Very useful or Useful, and 80% of respondents plan to make changes to their work as result of attending the forum.*
- Creation of a pre-service training curriculum for relevant health workers as a way of raising awareness of clubfoot and effective management at the time of undergraduate training. The plan for the curriculum is to be piloted further before releasing for general use.
- A blended Train the Trainer (TTT) and Advanced course delivered for clinicians from 7 countries in Asia including Pakistan, the Philippines, Nepal, Cambodia, Sri Lanka, Indonesia. Online delivery of the Advanced course and TTT theory was commenced early in 2022, with an in-person training to follow in the Philippines later in May 2022.
- A four part series of online learning titled: Research Basics for the Clubfoot Professional, led by Dr Angela Evans. The first session was held in April 2021, with 65 registered participants from across the GCI network.
- Planning for a repeatable webinar on Tenotomy, led by Dr Jim Turner (to be completed September 2022)
- Planning for the development and launch of rehabilitation guidelines for the walking age child with clubfoot, alongside the launch of a training package for treatment of Delayed Presenting Clubfoot, developed by a consortium including GCI and led by Cure Ethiopia and Oxford University (to be completed August 2022)
- GCI input into Early Detection and Referral guidelines and the development of a supportive supervision training course by Miraclefeet.

The ReLAB-HS programme sub-award created many benefits across the GCI network, as the majority of resources and events produced were open to the entire membership to participate in and use. This enabled much shared learning, dissemination of best practice, and appropriate and effective use of resources produced. This was an example of how GCI uses its position as a network leader to maximise impact and efficiency of such initiatives.

Collaboration

Collaboration underpins all activities that GCI undertakes. GCI effectively leverages our growing network to bring a rich and diverse collaborative approach to all our activities. In Dr Smythe's report on GCI, launched in a live webinar with ReLAB-HS in which she and Ros Owen, GCI Executive Director presented, GCI was presented as an example of effective collaboration. Ros Owen was invited to present in 2021 on collaboration at two large network meetings of stakeholders in clubfoot care in India and Pakistan. All of these were important opportunities to showcase our learning and model to a wider audience. On the feedback of several stakeholders we felt that there was a need to further clarify what it means to be a GCI member and the ways in which we collaborate within the network. We finalised the wording for our members' charter, which all members will be asked to agree to on renewing their membership, and will eventually be published on our new website.

Early in 2021, we identified a need to re-focus our strategy, and after extensive consultation with our board and members, we wrote and launched our new 3-year strategic plan. This is focussed around the same areas of Advocacy, Collaboration and Training ('Training' replaced 'Education' as a pillar of work), but with a greater emphasis going forward on advocacy. Immediately following this we commissioned a funding strategy review by a consultancy group, Lemon and Honey. They found that GCI has much untapped potential for fundraising, especially alongside clearer messaging around RunFree2030. Their initial recommendations included recruiting a dedicated fundraiser and embarking on a strategy initially focussed on major gifts, Trusts and Foundations and corporate partnerships. Our new strategic plan and fundraising strategy provide a clear direction for the next 3-5 years' work.

Global Clubfoot Initiative

Trustees' Report

Our Global Data collection continues to inform our strategy in scaling access to clubfoot treatment worldwide. Analysis and dissemination of our 2019 data collection was completed in late 2021. Headline results of this effort showed that the numbers of children enrolled for treatment each year continues to rise, with 32,250 children enrolled in low and middle income countries (LMIC) in 2019, around 20% of all expected cases in LMIC. Data trends show a plateauing in the numbers enrolled; this will be further exacerbated by the effects of Covid19 on service provision. Further analysis is required as to what is causing the plateauing effect. Our data collection continues to have a wide reach, with responses received from countries containing >70% of all expected LMIC cases. In October 2021 we shared this data in a Webinar, along with case studies from Bangladesh and Paraguay, two countries that have been successful in increasing coverage to higher than 70% of expected cases.

Our new communications and membership officer is an important addition to the GCI team, streamlining membership applications and communications, social media output, presentations, and webinars. In 2021-2022 we trialled having French and Spanish interpreters for all key GCI events, using the interpretation channels on Zoom. This trial was funded by ReLAB-HS and allowed us to test whether interpretation was effective in increasing diverse member engagement. The outcomes will be shared in 2022.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

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

Policy on reserves

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

The annual report was approved by the trustees of the charity on^{27/02/2023} and signed on its behalf by:



.....
Mrs R Owen
Company Secretary

Global Clubfoot Initiative

Statement of Trustees' Responsibilities


The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the 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 these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company 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.

Approved by the trustees of the charity on 27/02/2023 and signed on its behalf by:



.....
Mrs R Owen

Company Secretary

Global Clubfoot Initiative

Independent Examiner's Report to the trustees of Global Clubfoot Initiative ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

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 Global Clubfoot Initiative 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 statement

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 Global Clubfoot Initiative as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.



Deborah Walsh BA FCA
Chartered Accountants & Registered Auditors
Horne Brooke Shenton

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

Date: 28 February 2023

Global Clubfoot Initiative

Statement of Financial Activities for the Year Ended 31 May 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	22,698	66,356	89,054	17,290
Charitable activities	4	79,307	-	79,307	34,451
Other trading activities	5	3,412	-	3,412	12,075
Total Income		<u>105,417</u>	<u>66,356</u>	<u>171,773</u>	<u>63,816</u>
Expenditure on:					
Charitable activities	6	(48,937)	(66,506)	(115,443)	(52,560)
Total Expenditure		<u>(48,937)</u>	<u>(66,506)</u>	<u>(115,443)</u>	<u>(52,560)</u>
Net income/(expenditure)		<u>56,480</u>	<u>(150)</u>	<u>56,330</u>	<u>11,256</u>
Net movement in funds		56,480	(150)	56,330	11,256
Reconciliation of funds					
Total funds brought forward		<u>56,413</u>	<u>3,435</u>	<u>59,848</u>	<u>48,592</u>
Total funds carried forward	15	<u>112,893</u>	<u>3,285</u>	<u>116,178</u>	<u>59,848</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 12 to 19 form an integral part of these financial statements.

Global Clubfoot Initiative
(Registration number: 07646091)
Balance Sheet as at 31 May 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	205	306
Current assets			
Debtors	11	39,620	3,200
Cash at bank and in hand	12	<u>106,551</u>	<u>88,510</u>
		146,171	91,710
Creditors: Amounts falling due within one year	13	<u>(30,198)</u>	<u>(32,168)</u>
Net current assets		<u>115,973</u>	<u>59,542</u>
Net assets		<u>116,178</u>	<u>59,848</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	3,285	3,435
Unrestricted income funds			
Unrestricted funds		<u>112,893</u>	<u>56,413</u>
Total funds	15	<u>116,178</u>	<u>59,848</u>

For the financial year ending 31 May 2022 the charity 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 charity 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.

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 27.10.2023 and signed on their behalf by:


 Miss DM Watson
 Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Global Clubfoot Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% reducing balance

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	17,502	-	17,502	4,868
Grants, including capital grants;				
Grants from other charities	5,196	66,356	71,552	12,422
	<u>22,698</u>	<u>66,356</u>	<u>89,054</u>	<u>17,290</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Promotion of physical health of sufferers of clubfoot	79,307	79,307	34,451

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Sponsorship income	3,412	3,412	12,075
	<u>3,412</u>	<u>3,412</u>	<u>12,075</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Promotion of physical health of sufferers of clubfoot	36,713	64,680	101,393	44,644
Grant funding of activities	-	-	-	2,105
Allocated support costs	12,224	1,826	14,050	5,811
7	<u>48,937</u>	<u>66,506</u>	<u>115,443</u>	<u>52,560</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

7 Analysis of support costs

Charitable activities expenditure

	Unrestricted		Total	Total
	General	Restricted	2022	2021
	£	£	£	£
Travel and accommodation	2,153	115	2,268	660
Office expenses	6,006	1,296	7,302	2,619
Bank charges and foreign exchange gains and losses	252	415	667	222
Depreciation	101	-	101	150
Governance costs - Accountancy fees	2,460	-	2,460	2,160
Governance costs - Professional fees	1,252	-	1,252	-
	<u>12,224</u>	<u>1,826</u>	<u>14,050</u>	<u>5,811</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2021	680	680
At 31 May 2022	680	680
Depreciation		
At 1 June 2021	374	374
Charge for the year	101	101
At 31 May 2022	475	475
Net book value		
At 31 May 2022	205	205
At 31 May 2021	306	306

11 Debtors

	2022 £	2021 £
Trade debtors	1,905	3,200
Accrued income	37,715	-
	39,620	3,200

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	106,551	88,510

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,854	-
Other creditors	437	-
Accruals	24,907	32,168
	30,198	32,168

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £852 (2021 - £Nil).

15 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £	
Unrestricted funds					
<i>General</i>					
General unrestricted funds	56,413	105,417	(48,937)	112,893	
Restricted funds					
Miraclefeet grant	3,128	-	(150)	2,978	
Fred Dietz Fellowship	307	-	-	307	
ReLAB-HS	-	66,356	(66,356)	-	
Total restricted funds	3,435	66,356	(66,506)	3,285	
Total funds	59,848	171,773	(115,443)	116,178	
Balance at 31 May 2021					
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2021 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	44,557	61,185	(48,752)	(577)	56,413
Restricted					
Miraclefeet grant	3,728	-	(600)	-	3,128
DFID SCCF grant	-	2,631	(3,208)	577	-
Fred Dietz Fellowship	307	-	-	-	307
Total restricted funds	4,035	2,631	(3,808)	577	3,435
Total funds	48,592	63,816	(52,560)	-	59,848

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2022

The specific purposes for which the funds are to be applied are as follows:

Miraclefeet grant

A restricted grant was received from Miraclefeet to conduct research amongst member organisations for the assessment of requirements for the development of technology services within the field of clubfoot.

Department for International Development

A restricted grant was received during the previous year, from the Department for International Development, for the revitalisation of the Uganda Clubfoot Programme.

Fred Dietz Fellowship

Funding was received during the previous year, from the Glencoe Foundation, for the administration of the Fred Dietz Fellowship, a clinical fellowship for clinicians from LMIC to visit centres of excellence in the UK.

Learning, Acting and Building for Rehabilitations in Health Systems (ReLAB-HS)

Funding was received during the year, from Miraclefeet to demonstrate the use of clubfoot data in delivering quality of care; provide case studies of early detection and referral; provide input to the framework for rehabilitation education; support the courses developed through the ReLAB-HS consortium, collaborate for the proposed training of trainers in the East Africa region; and lead the formative work to eventually create and test clinical and programme guidelines for clubfoot in one ReLAB-HS country.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2022 £
Tangible fixed assets	205	-	205
Current assets	142,886	3,285	146,171
Current liabilities	(30,198)	-	(30,198)
Total net assets	<u>112,893</u>	<u>3,285</u>	<u>116,178</u>

GLOBAL CLUBFOOT INITIATIVE

England & Wales - Charity number 1146134

Accounts

Company registration number: 07646091

Charity registration number: 1146134

Global Clubfoot Initiative

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

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

Global Clubfoot Initiative

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19

Global Clubfoot Initiative

Reference and Administrative Details

Trustees

Professor C Lavy
Mr S Mannion
Ms F Colloredo-Mansfield
Mr A Ngoka
Mr D Jones
Mr MMH Chowdhury
Miss DM Watson
Miss E Capper

Secretary

Mrs R Owen

Charity Registration Number

1146134

Company Registration Number

07646091

Registered Office

The charity is incorporated in Wales.
6 Brindley Close
Oxford
Oxfordshire
OX2 6SN

Independent Examiner

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

Global Clubfoot Initiative

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

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 are listed on page 1 of these financial statements.

Members

ARCHEMED

Hope Walks Ethiopia

Action de solidarité aux enfants atteints de malformations du pied 'ASEMP'

ASOPIECAD

Association Pour le Développement de la Préadaptation et du Bien Etre en cigle (ADRBE)

Australian Doctors for Africa

Cameroon Clubfoot Care Project

CBM International

Clubfoot Care for Kenya (CCK)

Clubfoot India UK

Disability Action Network

Faith Clinical Orthopaedic Rehabilitation Center (FACORC) / Liberia Clubfoot Program (LCP)

Feetfirst Worldwide

Fundacion Solidaridad

Gambia Clubfoot Foundation

Hope and Healing International

Hope Walks

Hope Walks Rwanda Clubfoot Programme

Hope Walks Zambia Limited

Humanity and Inclusion

International Committee of the Red Cross

International Society of Prosthetists and Orthotists

Miraclefeet

Mercy Ships

National Clubfoot Programme of Uganda

Philippine NGO Council on Population, Health and Welfare Inc.

Programme National de Readaptation a Base Communautaire (PNRBC)

Somali Ponseti Clubfoot Care Organisation

STEPS South Africa

Steps Worldwide

Tanzania Clubfoot Care Organisation

Walk for Life/The Glencoe Foundation

World Orthopaedic Concern UK

Zimbabwe Sustainable Clubfoot Programme

Global Clubfoot Initiative

Trustees' Report

Management and staff

The Trustees, Executive Director and the Director of Operations 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.

Structure, governance and management

Nature of governing document

Global Clubfoot Initiative was established in 2011 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

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

Objects and aims

The objects and principal activities of the charity are:

- To promote and protect the physical health of, and to prevent disability for, sufferers of clubfoot and other physical disabilities in developing countries.
- To provide education, practical advice and training to health care professionals and organisations in developing countries in how to treat clubfoot and other physical disabilities effectively.
- To help coordinate and publicise the efforts of different organisations involved in the treatment of sufferers of clubfoot in developing countries in order that they might work together effectively

Global Clubfoot Initiative

Trustees' Report

The main objectives for 2020 - 2021 were:

- To collect information on how Covid-19 affected clubfoot services around the world
- To support our members and the wider clubfoot community with information, tools and resources as they adapted their services during the Covid-19 pandemic
- To complete our bi-annual Global Clubfoot Data collection and reporting for 2019
- To continue to support our members in their use of the Africa Clubfoot Training (ACT) resources and to adapt the training as needed due to Covid-19 restrictions
- To provide high quality training using the Global Clubfoot Training materials (adapted from ACT) to clinicians treating children with clubfoot in the UK
- To continue to build relationships and network opportunities within the clubfoot community
- To enable sharing of information between organisations and individuals working with children with clubfoot, particularly in under resourced settings
- To raise awareness of clubfoot, clubfoot treatment options, and Global Clubfoot Initiative's role
- To create and make available resources for those working with children with clubfoot via the Global Clubfoot Initiative website
- To work collaboratively with GCI partner organisations towards the goals of our shared, global strategy for clubfoot, RunFree2030
- To complete our work as part of the DFID Small Charities Challenge Fund and produce final reports on our activities

ACHIEVEMENTS, PERFORMANCE AND PLANS FOR FUTURE PERIODS

In 2020-2021, GCI continued our work in advocacy, education and collaboration, which builds capacity for RunFree2030. These priorities were identified to help GCI deliver its Vision and Mission statements which are as follows:

GCI'S VISION: 'A world without disability caused by clubfoot.'

GCI'S MISSION: 'To build global capacity for quality clubfoot treatment and equitable service provision through advocacy, education and collaboration.'

Activities of both GCI and our members were significantly affected by the Covid-19 pandemic during this period and we responded accordingly.

Global Clubfoot Initiative

Trustees' Report

Advocacy

In July 2020 we commenced our sixth round of global clubfoot data collection, analysis and reporting. With the help of two volunteers with expertise in economics, statistics and analytics we updated our study design and completed the data collection phase, with data received from 60 low and middle income countries. Data analysis and reporting was ongoing in 2021.

To celebrate World Clubfoot Day on June 3rd, we coordinated social media campaigns with our members and shared posts highlighting the ongoing need for better access to treatment by children born with clubfoot.

We shared the findings of surveys of our members and the global clubfoot data collection with our members and Trustees to enable them to use these in their advocacy efforts around the effects of Covid-19 and its impact on access to treatment.

Education

In March 2020, GCI created a new post to support our training: Training Development Manager. Work commenced on setting up systems to manage, and enable appropriate access to, our growing collection of training resources on the Moodle platform. We continued to facilitate a training working group to bring together our members to ensure a shared approach to training and to discuss the adaptation of training approaches during Covid-19. This working group continues to meet quarterly and gives our members the opportunity to learn from each other, implement best practice in training and input into GCI's training strategy. Our Webinar series continued in 2020-2021, with continued sponsorship from C-Pro Direct.

In October 2020, we received funding from the National Lottery Community Fund to support our response to Covid-19, specifically in our work relating to children living with clubfoot in the UK. This funding supported our work investigating telemedicine in clubfoot treatment and adapting our training to blended format, as well as delivering training under Covid-19 restrictions. The remainder of the funding was used to produce an exercise video for children with clubfoot in collaboration with Steps Charity: Strong and Stretchy. This child-led video contained exercises designed to help children with clubfoot, who suffered from reduced opportunities to be active and long delays for clinical reviews during the pandemic. As of March 2022, the video had 17,000 views on Youtube and Vimeo combined and received excellent feedback from children, their families, and clinicians.

In October 2020 GCI organised two UK training courses: Level 1 and Level 2. These were conducted in a blended format with the theory part delivered online. Unfortunately, due to the sudden re-introduction of Covid-19 restrictions the face to face part of the courses then had to be delayed until May 2021. These training days took place in Manchester and, despite the delays, still received excellent feedback.

Global Clubfoot Initiative

Trustees' Report

We piloted new, innovative approaches to training delivery in June and July 2020, running two small pilot theory-only training courses using both asynchronous (independent learning) and synchronous (trainer led learning online) approaches. In December 2020-February 2021, we received sponsorship from MD Orthopaedics to run three online theory-only ACT training courses for our members and their staff who were not able to attend face to face training. These two basic and 1 advanced courses brought together 50+ clinicians from 20 countries all over the world to learn together online with the help of UK and internationally based trainer volunteers. The participants showed good improvements in their knowledge and identified areas and made actions plans for improving their practice in the future. Participants' feedback included:

Different facilitators with different teaching methodology is a plus for all the sessions. To me the content is excellent.

Discussion were very interesting and I learnt a lot. We could have more time for the training because I feel 3 days is not enough to exhaust the topics and questions.

The interaction with people from different countries and seeing that we are facing similar challenges. Maybe we can more frequent trainings to keep us on top of our skills.

I enjoyed because of the new knowledge I got and interacting with people from around the world. We hope we can have more of these trainings.

Collaboration

Supporting our members through Covid-19 was a focus of our collaboration in 2020-2021. In September 2020 we conducted a members' survey to better understand the challenges they were facing and how Covid-19 was affecting them. We started facilitating monthly meetings where our members could gather, share the challenges they were facing and solutions they had found. These ranged from topics including PPE, clinic adaptations, treatment adaptations and innovative ways to continue to support parents through telemedicine, social media and more. Through several forums, including our website, 3 themed webinars in March - June 2020, social media we enabled sharing of innovation and best practice.

Within our work funded by the DFID Small Charities Challenge Fund we continued to support the Uganda Sustainable Clubfoot Programme with funding up until September 2020, when the grant period finished. We completed our work on Quality and Sustainability, bringing together resources on a new page on our website, revising the RunFree2030 indicators, and presenting these in a Webinar. Final reporting on the grant continued into 2021. After DFID's final review we received an A+ rating for our work, grant management and reporting on the project.

GCI collaborates with a wide network of organisations and individuals involved in clubfoot care. GCI engaged with its members and wider stakeholders interested in clubfoot through regular newsletters and social media updates (including LinkedIn, Twitter and Facebook) as well as quarterly online meetings of the members. These opportunities to share the work of our partner organisations, advertise training events around the world and signpost GCI members to new research relevant to clinicians has supported the work to improve access to quality clubfoot treatment and has enabled increased awareness, including receiving queries and requests about clubfoot treatment and support via online messages. GCI social media following has increased, with over 2900+ followers on Facebook and 1500+ on Twitter (as of March 2022).

Global Clubfoot Initiative

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

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

Policy on reserves

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

Statement of Trustees' Responsibilities

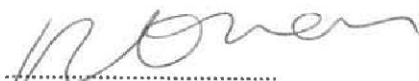
The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the 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 these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company 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.

The annual report was approved by the trustees of the charity on^{23/03/22} and signed on its behalf by:



.....
Mrs R Owen
Company Secretary

Global Clubfoot Initiative

Statement of Trustees' Responsibilities

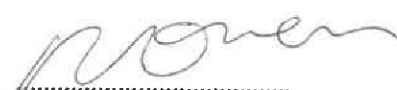
The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the 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 these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company 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.

Approved by the trustees of the charity on^{23/03/22} and signed on its behalf by:


.....
Mrs R Owen
Company Secretary

Global Clubfoot Initiative

Independent Examiner's Report to the trustees of Global Clubfoot Initiative ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

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 Global Clubfoot Initiative 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 statement

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 Global Clubfoot Initiative as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those 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.

.....
Deborah Walsh BA FCA
Chartered Accountants & Registered Auditors
Horne Brooke Shenton

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

23 March 2022

Global Clubfoot Initiative

Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	14,659	2,631	17,290	44,449
Charitable activities	4	34,451	-	34,451	32,764
Other trading activities	5	12,075	-	12,075	6,630
Total Income		<u>61,185</u>	<u>2,631</u>	<u>63,816</u>	<u>83,843</u>
Expenditure on:					
Charitable activities	6	(48,752)	(3,808)	(52,560)	(81,431)
Total Expenditure		<u>(48,752)</u>	<u>(3,808)</u>	<u>(52,560)</u>	<u>(81,431)</u>
Net income/(expenditure)		12,433	(1,177)	11,256	2,412
Transfers between funds		(577)	577	-	-
Net movement in funds		11,856	(600)	11,256	2,412
Reconciliation of funds					
Total funds brought forward		44,557	4,035	48,592	46,180
Total funds carried forward	14	<u>56,413</u>	<u>3,435</u>	<u>59,848</u>	<u>48,592</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

The notes on pages 12 to 19 form an integral part of these financial statements.

Global Clubfoot Initiative

(Registration number: 07646091)
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	306	456
Current assets			
Debtors	11	3,200	1,480
Cash at bank and in hand	12	88,510	75,516
		<u>91,710</u>	<u>76,996</u>
Creditors: Amounts falling due within one year	13	<u>(32,168)</u>	<u>(28,860)</u>
Net current assets		<u>59,542</u>	<u>48,136</u>
Net assets		<u>59,848</u>	<u>48,592</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	3,435	4,035
Unrestricted income funds			
Unrestricted funds		<u>56,413</u>	<u>44,557</u>
Total funds	14	<u>59,848</u>	<u>48,592</u>

For the financial year ending 31 May 2021 the charity 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 charity 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.

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 23/03/22 and signed on their behalf by:


.....
Miss E Capper
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Global Clubfoot Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	4,868	-	4,868	11,307
Grants, including capital grants;				
Grants from other charities	9,791	2,631	12,422	33,142
	<u>14,659</u>	<u>2,631</u>	<u>17,290</u>	<u>44,449</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Promotion of physical health of sufferers of clubfoot	34,451	34,451	32,764

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Sponsorship income	12,075	12,075	6,630
	12,075	12,075	6,630

6 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Promotion of physical health of sufferers of clubfoot		4,280	-	4,280	9,947
Grant funding of activities		-	2,105	2,105	25,804
Allocated support costs	7	44,472	1,703	46,175	45,680
		48,752	3,808	52,560	81,431

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

7 Analysis of support costs

Charitable activities expenditure

	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Management fees	39,345	1,019	40,364	30,878
Travel and accommodation	660	-	660	9,327
Office expenses	2,555	64	2,619	2,623
Bank charges	202	20	222	468
Depreciation	150	-	150	224
Governance costs - Accountancy fees	2,160	-	2,160	2,160
	<u>45,072</u>	<u>1,103</u>	<u>46,175</u>	<u>45,680</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2020	680	680
At 31 May 2021	680	680
Depreciation		
At 1 June 2020	224	224
Charge for the year	150	150
At 31 May 2021	374	374
Net book value		
At 31 May 2021	306	306
At 31 May 2020	456	456

11 Debtors

	2021 £	2020 £
Trade debtors	3,200	1,480

12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	88,510	75,516

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	32,168	28,860

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2021 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	44,557	61,185	(48,752)	(577)	56,413
Restricted funds					
Miraclefeet grant	3,728	-	(600)	-	3,128
DFID SCCF grant	-	2,631	(3,208)	577	-
Fred Dietz Fellowship	307	-	-	-	307
Total restricted funds	<u>4,035</u>	<u>2,631</u>	<u>(3,808)</u>	<u>577</u>	<u>3,435</u>
Total funds	<u>48,592</u>	<u>63,816</u>	<u>(52,560)</u>	<u>-</u>	<u>59,848</u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2020 £
Unrestricted funds					
<i>General</i>					
General unrestricted funds	29,596	55,523	(37,932)	(2,630)	44,557
Restricted					
Miraclefeet grant	3,728	-	-	-	3,728
Africa Clubfoot Training fund	-	-	(2,166)	2,166	-
DFID SCCF grant	9,856	21,799	(32,119)	464	-
Fred Dietz Fellowship	3,000	6,521	(9,214)	-	307
Total restricted funds	<u>16,584</u>	<u>28,320</u>	<u>(43,499)</u>	<u>2,630</u>	<u>4,035</u>
Total funds	<u>46,180</u>	<u>83,843</u>	<u>(81,431)</u>	<u>-</u>	<u>48,592</u>

Global Clubfoot Initiative

Notes to the Financial Statements for the Year Ended 31 May 2021

The specific purposes for which the funds are to be applied are as follows:

Miraclefeet grant

A restricted grant was received from Miraclefeet to conduct research amongst member organisations for the assessment of requirements for the development of technology services within the field of clubfoot.

Zane Zimbabwe grant

During the previous year, a restricted grant was received from Zane Zimbabwe to fund a research project to improve services for children with clubfoot in Zimbabwe.

Africa Clubfoot Training Fund

During the previous year, funding was received from Oxford University to enable the global roll out of the Africa Clubfoot Training package.

Department for International Development

A restricted grant was received during the year, from the Department for International Development, for the revitalisation of the Uganda Clubfoot Programme.

Fred Dietz Fellowship

Funding was received during the year, from the Glencoe Foundation, for the administration of the Fred Dietz Fellowship, a clinical fellowship for clinicians from LMIC to visit centres of excellence in the UK.

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2021 £
Tangible fixed assets	306	-	306
Current assets	88,275	3,435	91,710
Current liabilities	(32,168)	-	(32,168)
Total net assets	<u>56,413</u>	<u>3,435</u>	<u>59,848</u>