



**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**

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## **Global Clubfoot Initiative**

### **Reference and Administrative Details**

<b>Trustees</b>	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)
<b>Secretary</b>	Mrs RM Owen
<b>Charity Registration Number</b>	1146134
<b>Company Registration Number</b>	07646091
<b>Registered Office</b>	The charity is incorporated in England and Wales.
	4th Floor, Silverstream House
	45 Fitzroy Street,
	Fitzrovia
	London
<b>Independent Examiner</b>	W1T 6EB
	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 Srdcehuera - 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 à Base Communautaire (PNRBC)  
Pusat Rehabilitasi YAKKUM  
Réseau Confessionnel 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

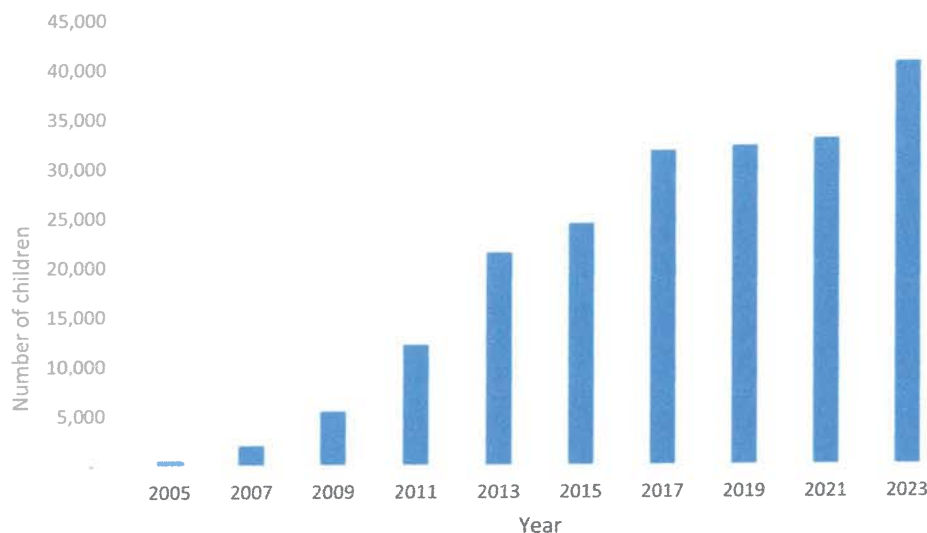
### Trustees' Report

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 Miraclefeet, 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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
Raising funds		(198)	-	(198)	-
Charitable activities	7	<u>(167,096)</u>	<u>(203,935)</u>	<u>(371,031)</u>	<u>(353,919)</u>
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		<u>17,412</u>	<u>(17,412)</u>	<u>-</u>	<u>-</u>
Net movement in funds		71,913	(22,074)	49,839	56,503
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>151,538</u>	<u>24,260</u>	<u>175,798</u>	<u>119,295</u>
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 £
<b>Fixed assets</b>			
Tangible assets	11	438	92
<b>Current assets</b>			
Debtors	12	9,240	33,422
Cash at bank and in hand	13	246,904	184,452
		256,144	217,874
<b>Creditors: Amounts falling due within one year</b>	14	(30,945)	(42,168)
<b>Net current assets</b>		225,199	175,706
<b>Net assets</b>		225,637	175,798
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	16	2,186	24,260
<b>Unrestricted income funds</b>			
Unrestricted funds		223,451	151,538
<b>Total funds</b>	16	225,637	175,798

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
	<u>56,740</u>	<u>199,273</u>	<u>256,013</u>	<u>222,809</u>

#### 4 Income from charitable activities

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

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2024 £
Sponsorship income	52,200	52,200	40,495
	<u>52,200</u>	<u>52,200</u>	<u>40,495</u>

#### 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
	<u>5,696</u>	<u>5,696</u>	<u>1,407</u>

## 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 £
<b>Cost</b>		
At 1 June 2024	680	680
Additions	<u>562</u>	<u>562</u>
At 31 May 2025	<u>1,242</u>	<u>1,242</u>
<b>Depreciation</b>		
At 1 June 2024	588	588
Charge for the year	<u>216</u>	<u>216</u>
At 31 May 2025	<u>804</u>	<u>804</u>
<b>Net book value</b>		
At 31 May 2025	<u><u>438</u></u>	<u><u>438</u></u>
At 31 May 2024	<u><u>92</u></u>	<u><u>92</u></u>

#### 12 Debtors

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

#### 13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u><u>246,904</u></u>	<u><u>184,452</u></u>

#### 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	<u>29,244</u>	<u>30,012</u>
	<u><u>30,945</u></u>	<u><u>42,168</u></u>



## 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 £
<b>Unrestricted funds</b>					
<i>General</i>					
General unrestricted funds	151,538	221,795	(167,294)	17,412	223,451
<b>Restricted funds</b>					
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	-
<b>Total restricted funds</b>	<u>24,260</u>	<u>199,273</u>	<u>(203,935)</u>	<u>(17,412)</u>	<u>2,186</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<i>General</i>					
General unrestricted funds	119,295	214,938	(198,690)	15,995	151,538
<b>Restricted</b>					
Delayed Presenting Clubfoot Fund	-	195,484	(155,229)	(15,995)	24,260
<b>Total funds</b>	<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>