

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

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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
	Mrs R Owen
Secretary	
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 cicle (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

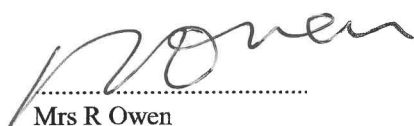
The trustees (who are also the directors of Global Clubfoot Initiative for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and 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	<u>(48,937)</u>	<u>(66,506)</u>	<u>(115,443)</u>	<u>(52,560)</u>
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><u>112,893</u></u>	<u><u>3,285</u></u>	<u><u>116,178</u></u>	<u><u>59,848</u></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	106,551	88,510
		146,171	91,710
Creditors: Amounts falling due within one year	13	(30,198)	(32,168)
Net current assets		115,973	59,542
Net assets		116,178	59,848
Funds of the charity:			
Restricted income funds			
Restricted funds	15	3,285	3,435
Unrestricted income funds			
Unrestricted funds		112,893	56,413
Total funds	15	116,178	59,848

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 27/02/2023 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	<u>79,307</u>	<u>79,307</u>	<u>34,451</u>

5 Income from other trading activities

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

6 Expenditure on charitable activities

	Note	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	7	<u>12,224</u>	<u>1,826</u>	<u>14,050</u>	<u>5,811</u>
		<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 2022	Total 2021
	General	Restricted		
	£	£	£	£
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.

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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

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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	<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>

	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	<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>

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	112,893	3,285	116,178