

REGISTERED CHARITY NUMBER: 1188749

Report of the Trustees and

Unaudited Financial Statements for the period 1 January 2022 to 31 December 2022

ST FRANCIS LEPROSY GUILD

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Abbreviations

CBCEW	Catholic Bishops' Conference of England and Wales
CC	Charity Commission
CIO	Charitable Incorporated Organisation
GDPR	General Data Protection Regulation
LRI	Leprosy Research Institute
LSHTM	London School of Hygiene & Tropical Medicine
NGO	Non-Governmental Organisation
NNN	Neglected Tropical Diseases NGO Network
PPE	Personal Protective Equipment
SFLG	St Francis Leprosy Guild
UNISA	University of South Africa
WHO	World Health Organization

Reference and administrative details for the year 01 January 2022 to 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts. This is in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Board of Trustees

Mr Michael Forbes Smith (Chair of Trustees)

Mr Michael Heathcote (Honorary Treasurer) (appointed August 2022)

Mr Edward Reed (Chair Elect) (appointed November 2022)

Mr Liam Allmark

Mrs Clare Barton

Dr Gosia Brykczynska (stood down in November 2022)

Dr Margaret Burgess (appointed January 2022)

Very Reverend Father Michael Copps OFM

Dr William Dibb (appointed November 2022)

Professor Noel Gill

Professor Robin Graham-Brown (stood down in May 2023)

Ms Nalini Nathan (appointed April 2022, stood down in February 2023)

Ms Cecilia Taylor-Camara

Chief Executive Officer

Mrs Clare McIntosh (resigned in April 2023)

Brief details about each of the current trustees are as follows:

Chair - Michael Forbes Smith. A former British soldier 1971-1978; diplomat 1978-2004; ambassador to Tajikistan 2002-2004 and Director General of the Chartered Institute of Arbitrators 2006-2012.

Honorary Treasurer - Michael Heathcote. A Fellow of the Institute of Chartered Accountants, a Freeman of the City of London, and a Liveryman in the Worshipful Company of Wheelwrights. Committed to charities that promote and support humanitarian, educational and cultural projects.

Chair Elect - Edward Reed. A partner at Macfarlanes, advising internationally mobile families on their asset structuring, personal tax, succession planning, wills and trusts, with an affinity for civil law issues generally.

Liam Allmark. A senior Policy and Research Analyst for international affairs at the Catholic Bishops' Conference of England and Wales. He supports the bishops in their work on a range of global issues, including peacebuilding, promoting human rights, and supporting refugees. Travels regularly in support of the local church overseas, including Palestine, Israel, Myanmar, Iraq and Thailand.

Clare Barton. A solicitor who has worked both at a major City law firm and as an in-house lawyer. A Governor at her local school since 2013 and Chair of the school's Admissions Committee. CAFOD and MISSIO representative for her local parish.

Dr M Gosia Brykczynska. A retired Paediatric Oncology Nurse and Nursing Lecturer at the Royal College of Nursing Institute of Advanced Nursing Studies; author of many textbooks and Patron of The International Association of Catholic Nurses (SICIAMS). Gosia stood down from the board of SFLG in November 2022.

Dr Margaret Burgess. A lecturer on leprosy at The London School of Hygiene & Tropical Medicine. She holds a Diploma in Tropical Nursing and based her MSc dissertation on her experiences living in a leprosy colony in Nepal. In 2008 she was awarded a DSSc from Brunel University. She is a trustee of the Friends of Arundel Cathedral, the Society of Saint Augustine of Canterbury, co-chair and trustee of the Centenary Appeal, the Sussex Community Foundation and Promise Nepal.

Father Michael Coppins. A member of the Friars Minor (OFM) since 1965; Guardian and Novice Master in the community in Chilworth, Surrey 1981 to 1990; subsequently served as a parish priest in Nottingham, St. Antony's, Forest Gate and St. Francis, Stratford, including as Guardian of the Community 1994-1997. He was Provincial of the Friars in England 2005-2014 and elected Custos in 2018.

Dr William Dibb. A retired consultant clinical microbiologist and infection control doctor. Also, the Chair of Laboratories and Infection Prevention and Control for many years. Wide Infection experience abroad, including in the developing world. A keen medical historian with a special interest in the history of infection.

Professor Noel Gill. An infectious disease epidemiologist and honorary professor at LSHTM; worked at Public Health England's National Infectious Disease Surveillance Centre leading the HIV & STI team 1980- 2020. After retirement he returned part-time from 2020 through 2021 to assist with the response to the COVID-19 emergency.

Professor Robin Graham-Brown. A (mostly) retired Consultant Dermatologist at University Hospitals of Leicester and the Gibraltar Health Authority 1983-2018; Editor, British Journal of Dermatology 2000-2004; President, British Association of Dermatologists 2005-2006, and Dowling Club 2009-2010; combines active clinical practice with research, teaching, authorship and clinical management at trust board level; he is Chair of Trustees of a Hospice in the East Midlands. Safeguarding Lead.

Nalini Nathan. General Secretary for the Conference of Religious in England and Wales. Prior to this she worked at CAFOD for seven years in various roles. Plays an active role in social justice. She has an MA in Contemporary Ethics and is a trustee of another Catholic charity.

Cecilia Taylor-Camara. Until 2020, a senior policy adviser in the Office for Migration Policy at the Catholic Bishops' Conference of England and Wales; strategic lead and adviser on migration, racial justice and human trafficking. She continues to work on combatting human trafficking and raising awareness of the crime.

Principal address

73 St Charles Street
London
W10 6EJ

Registered charity number: 1188749

Independent examiner

PKW Accountancy Ltd
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

Barclays Bank
1 Churchill Place
London
E14 5HP

Royal Bank of Scotland
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9JN

Accountants

Waugh & Co Chartered Accountants
51 High Street
Arundel
West Sussex
BN18 9AJ

About leprosy – a curable disease

Leprosy, also known as Hansen's disease, is a chronic, infectious disease caused by *Mycobacterium leprae* (discovered in 1873 by the Norwegian physician Gerhard Armauer Hansen). It affects the skin, peripheral nerves and the upper respiratory tract. Leprosy can affect anyone, at any age, but it is closely linked to poverty and malnutrition. According to the World Health Organization, leprosy continues to be a threat to public health in low and middle-income countries worldwide. Despite the widespread fear that leprosy is highly contagious, it is in fact difficult to catch and 95% of us are genetically immune. It is thought that leprosy is spread by droplet infection (coughing and sneezing) through prolonged and close contact with individuals who are infected with leprosy and untreated. People with compromised immune systems who are malnourished and lack access to clean water, sanitation and hygiene are also more likely to catch it. Leprosy is a disease of poverty.

Leprosy is challenging to diagnose, especially at the early stages. It attacks peripheral nerves, which destroys the ability to feel pain. The lack of sensation leads to trauma, ulcers and infections. Left untreated, these infections can lead to permanent disability and disfigurement. Even those treated for leprosy infection and who are no longer infectious can still develop complications over their lifetime. Leprosy can also cause blindness, facial disfigurement and the clawing of hands and feet. The visible disability and disfigurement caused by leprosy over the years means the disease is greatly feared. Many leprosy-affected people (including their families and children) are subjected to stigma and discrimination and excluded from society. Since the earliest of times, fear and ignorance has allowed society to discriminate against and deny leprosy-affected people their right to a full and normal life.

In addition, outdated discriminatory laws mean that people with leprosy can be forcibly evicted from their homes, livelihoods, and places of work. In some parts of the world, leprosy is a reason for divorce. Due to these terrible injustices, people with leprosy may not come forward for medical treatment, putting themselves, their families and communities at greater risk. A United Nations Special Rapporteur (operating under the aegis of the UN High Commissioner for Human Rights) is working to identify and repeal these laws.

Leprosy is curable today with a course of Multidrug Therapy (MDT) which first became available in 1981 and has been provided free of charge to patients since 1991. It is the serious consequences of not getting early access to this cure, which after 128 years, keeps us focused.

Following the introduction of MDT, around seventeen million people have been cured of leprosy. However, since the early 2000s, the downwards trend of numbers diagnosed and treated has stagnated at around 200,000 per year. In addition, the number of people contracting the disease who are undiagnosed, or living with its effects, such as blindness, amputated limbs or the stigma and discrimination associated with it, is many millions.

The World Health Organization (WHO) monitors leprosy worldwide and develops a global leprosy strategy, which is reviewed by experts every five years. The goal of the current strategy is to achieve Zero Leprosy. St Francis Leprosy Guild, along with the rest of the global leprosy community, is aligned with the WHO strategy. The final mile to ending leprosy is proving to be the toughest and most challenging. According to WHO, there are between two and five million undiagnosed (disfigured and disabled) leprosy-affected people worldwide. So, although we can see an end to this terrible and ancient disease, there remains plenty to be done to achieve Zero Leprosy.

St Francis Leprosy Guild (SFLG)

St Francis Leprosy Guild (SFLG) was founded on 23 October 1895. The moving spirit was Kate Marsden, a nursing heroine determined to help relieve the desperate plight of leprosy sufferers throughout the world. Until MDT became widely available through the WHO in the 1990's, SFLG's primary activity remained the compassionate support of leprosy villages, hospitals, clinics or communities that treat or care for leprosy sufferers and their dependants.

In 2017, SFLG embarked on "A Pilgrimage of Hope" combining a commitment to play our part in the WHO's developing strategies, currently (2021-30) "Towards Zero Leprosy", with a determination to increase the charity's professionalism and grow the voluntary income needed to meet that challenge.

As part of that process, SFLG became a Charitable Incorporated Organisation (CIO) in 2020. SFLG's key strategic focus is now on the detection and diagnosis of people affected by leprosy as early as possible while maintaining the material support that it has provided to leprosy sufferers and their dependants for the past 128 years. SFLG's activities and projects, in particular its focused, intensive Active Case-Finding programme, are now making an important contribution to ascertaining, diagnosing, treating, monitoring and rehabilitating people with leprosy: making our contribution towards stopping the disease in its tracks and preventing more avoidable suffering. In addition, through its membership of the Leprosy Research Initiative, SFLG has contributed towards innovative applied research projects.

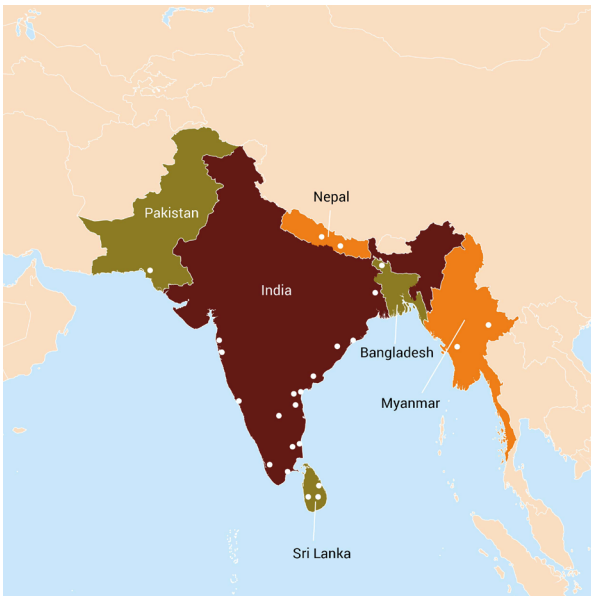
SFLG is now a member of several global organisations working together to break the transmission of leprosy and end leprosy for good, including the Global Partnership for Zero Leprosy, the Neglected Tropical Diseases NGO Network and ILEP (The International Federation of Anti-Leprosy Associations) which covers over 60 countries and thousands of projects. Through these memberships, SFLG has direct relationships with the World Health Organization and the United Nations.

Although a Roman Catholic charity, SFLG has never made any distinction regarding the creed or denomination of our beneficiaries, nor of race, colour, gender or age. We are proud of our heritage, invigorated by the unique opportunity we have before us and conscious of the great trust our many benefactors and donors place in us as we seize this moment to end leprosy for good.

In 2022, SFLG worked in 14 countries supporting over 40 centres, research activities and programmes.



Countries where SFLG works in Africa



Countries where SFLG works in Asia



Where SFLG works in South America

Objectives and aims

SFLG’s objectives are as follows:

1. funding organisations that give relief and assistance to persons with leprosy or disabled because of leprosy, their families, and dependants throughout the world;
2. funding activity towards prevention and control of the disease of leprosy, including relevant investigations and research of the causes, treatment, and prevention of this disease, and
3. carrying out or funding the professional education of those engaged in the prevention, diagnosis, and treatment of leprosy.

In our activities as described below, the trustees consider that they have complied with their duty to have due regard to the guidance issued by the Charity Commission, including on public benefit.

Significant activities

In 2022, SFLG continued to define its operating activities under the **TRACE** acronym.

T Training	Supporting undergraduate and postgraduate leprosy-specific, advanced short or long-term training opportunities for any grade of healthcare worker to develop their potential as future specialist leaders committed to Zero Leprosy.
R Research	Supporting applied research into leprosy prevention and care.
A Active Case-Finding	Detecting new leprosy cases by screening all members of endemic populations.
C Care	Supporting the care of people affected by leprosy. Providing inpatient and outpatient treatment, surgery, rehabilitation, and long-term care for people diagnosed with leprosy, their families, and others living in or near their households.
E Emergency Support/Capital Equipment	Investing capital in medical equipment, maintenance of medical facilities and rebuilding. Also, investing in capital equipment such as patient transport. Maintaining an Emergencies Reserve to meet any needs that may arise due to adversity.

Training

It is difficult to recruit medical students and healthcare practitioners to work in a highly stigmatized disease area like leprosy. Leprosy treatment lacks the prestige and higher salaries of many medical disciplines. For this reason, leprosy-specific, specialised medical training is becoming a core part of SFLG’s strategy. Over future years it will increasingly support opportunities to fill this deficiency gap and increase the number of medical professionals.

Historically, SFLG has run a programme for medical electives. It provides support for medical students to spend time in one of its centres to build up knowledge of leprosy. In 2022, SFLG granted two UK-based medical students funding towards their medical electives.

At the request of one of its partner centres, SFLG is part-funding a doctorate in social studies for a social worker in Ethiopia with the University of South Africa (UNISA). The doctorate is entitled “Family members’ experiences and challenges in caring for a relative living with leprosy: guidelines for social work support”.

This research is identifying gaps in the current form of social work services and exploring the experiences of people living with leprosy, together with their families, to develop practice guidelines and intervention strategies for social workers to alleviate challenges related to leprosy.

Research

SFLG is an Associate Member of the Leprosy Research Initiative (LRI), a global joint venture of twelve leprosy NGOs with the shared goal of working together to achieve zero leprosy. LRI consolidates leprosy research worldwide and prioritises future projects to deliver the vision of a *world free from leprosy*.

SFLG is funding three significant projects through this relationship:

1. The development of a mobile app to assist healthcare providers in Eastern India to screen suspected leprosy cases based on multiple criteria, and to record data for follow up. As leprosy has a very long incubation period (three to 20 years), people who may have been exposed to leprosy need to be checked regularly for many years to come. The app will also support the diagnosis of other diseases including tuberculosis.
2. The testing of fabric boots in West Bengal and Uttar Pradesh, affectionately known as the Beckham Boot, as an alternative treatment for people with leprosy who have leg ulcers. SFLG will test this treatment against the current practice of plaster of Paris, which can be uncomfortable and sub-optimal.
3. Engaging persons affected by leprosy to become agents of change in their community and become leprosy peer mentors to support early case detection, disease management and disability inclusion and to reduce stigma and effect hope.

In addition, SFLG is co-funding a project with The Leprosy Mission England and Wales at Anandaban Leprosy Hospital in Nepal to test multi-spectral screening as a potential diagnosis technique for leprosy. If the project is successful, it may be possible to develop an attachment to a mobile phone so that this technique can be deployed in the field.

Active Case-Finding

Leprosy is a highly stigmatized, insidious, transmissible disease. It has an incubation phase of between two and five years and as long as 20 years making its mode of transmission almost impossible to trace. Leprosy may not cause any pain and discomfort in the early stage, so people don't seek medical help. Once it is apparent, stigma or legal consequences frequently act as a powerful disincentive to seeking treatment. Yet early diagnosis and treatment would prevent the disability, stigma and disfigurement that can develop, and it would prevent others catching it.

To work towards the goal of Zero Leprosy, in 2020 SFLG began supporting partners with the implementation of population-based Active Case-Finding (PB-ACF). The aim is to screen all members of a target population by providing a series of case-finding campaigns in endemic areas where the incidence of leprosy is relatively high.

During 2021, SFLG sponsored six promising Active Case-Finding projects with:

1. Dhanjuri Leprosy Centre (Bangladesh)
2. ALERT India
3. Bombay Leprosy Project (India)
4. The Leprosy Mission in Nepal
5. New Hope Rural Leprosy Trust (India) and
6. Marie Adelaide Leprosy Centre (Pakistan).

The results of the first six months were reported by SFLG's Chief Executive Officer at the 21st International Leprosy Congress, held in Hyderabad, India in November 2022. In the first six months, 244,287 people were examined; 503 were suspected to have leprosy of whom 147 were confirmed; 12 had visible (Grade 2) disabilities and 15 were children. These interim data still warrant further interrogation but with modest funding our partners have undertaken substantial screening for leprosy, all have found individuals with the disease, and treatment of these has begun, stopping further spread of the disease.

Building on its work in 2022, SFLG invited organisations to outline the endemic areas near their clinics and propose a project for Active Case-Finding. SFLG agreed to support three more of the most promising projects, which launched between September and November 2022. These projects cover the following areas:

1. The Meherpur District, Khulna Division, Bangladesh (The Leprosy Mission of England and Wales);
2. Fathima Nagar, Tamil Nadu, India (The Holy Family Hansensorium);
3. The Yumbe and Zombo districts, Uganda (The German Leprosy and Tuberculosis Relief Association).

Care

SFLG's principal activity from 1895 until 2021 was the provision of treatment and rehabilitation to people with leprosy together with awareness campaigns to combat stigma (and remove the fear and ignorance linked to leprosy and experienced by people affected by leprosy). This work continues today in parallel with the other strands of SFLG's TRACE strategy.

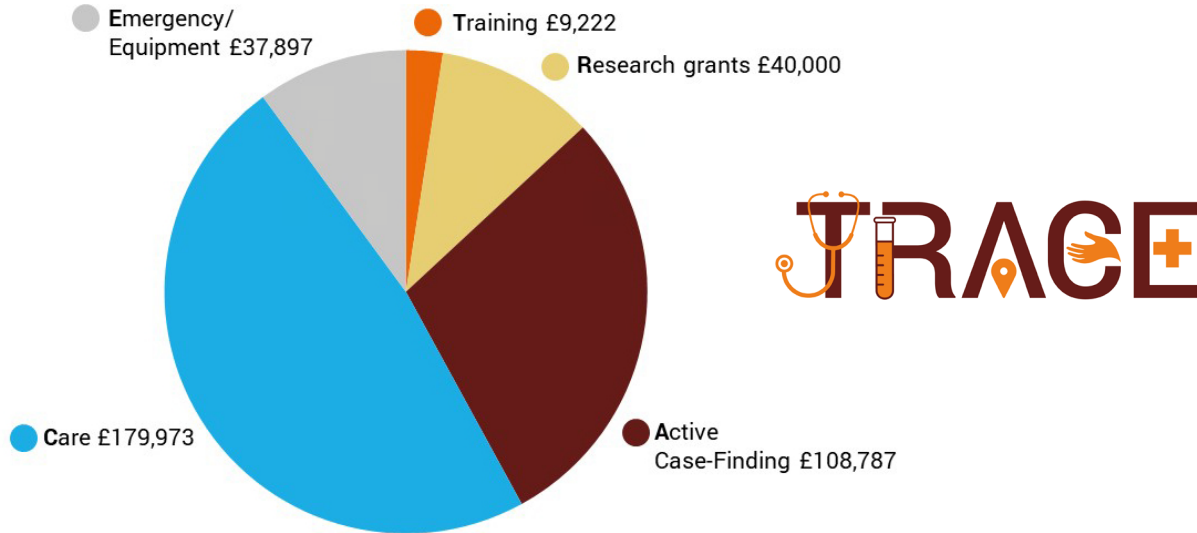
In 2022, SFLG supported 40 medical centres in 14 countries with care-focused interventions. Leprosy-affected individuals require a range of support including reconstructive surgery, physiotherapy, social rehabilitation, training in new skills, and, in some cases, lifelong care for those who have been rejected by their communities. Our partners include hospitals, clinics, leprosy villages and community-based rehabilitation organisations. The objective of all these interventions is to enable people affected by leprosy to return to their communities and make their contribution to their family life and society.

Some of SFLG's key projects include:

- Funding Doctor Tony Gonzalez's hospital boat, which travels to remote locations on a tributary of the River Amazon that cannot be reached by road, to diagnose and treat leprosy.
- Supporting communities of nuns, such as the Franciscan Missionaries of Mary at the Badulla, Manthivu and Hendala leprosy centres in Sri Lanka, to provide friendship and nursing care to people affected by leprosy who are forgotten by society.
- Enabling our partners, such as St Joseph's Leprosy Hospital in Tuticorin, India, to provide training to people affected by leprosy in new skills such as using a sewing machine, making shoes, keeping chickens or basket-making. Such income-generating projects enable and empower people affected by leprosy to achieve self-sufficiency and independence.
- Funding Green Pastures Leprosy Hospital at Pokhara, Nepal to give self-care training to people with leprosy to help them prevent leprosy ulcers and other impairments from developing, and to provide assistance devices such as wheelchairs and prosthetic limbs.
- Developing new partnerships with the Jimma Daughters of Charity in Ethiopia to rehabilitate people with leprosy and their families at their leprosy centre, and with the Aripea leprosy centre in Uganda to develop its leprosy screening.

Emergency relief

We maintain an Emergencies Reserve to meet any needs that may arise due to adversity. In 2022, none of our centres requested emergency relief. The budget was used instead on capital equipment such as a motorcycle, solar panels, and water tanks.



Expenditure by TRACE in 2022 £375,879

Partner Due Diligence

SFLG’s Executive Team carried out due diligence on any potential partners to ensure:

- The identity of the beneficiary
- That funds are applied in accordance with SFLG’s charitable purposes
- That funds are not knowingly used for:
 - Money laundering, in accordance with the operative Money Laundering regulations
 - Terrorism financing, in accordance with the Terrorism Act 2000
 - Bribery, in accordance with the Bribery Act 2010.

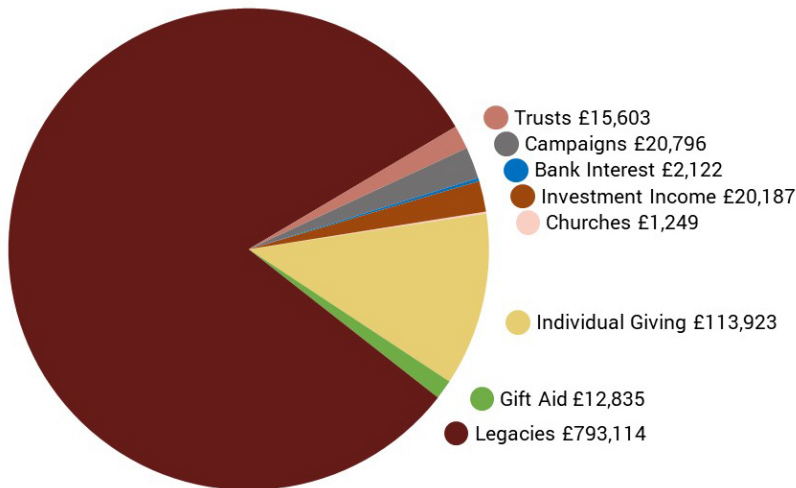
SFLG’s Executive Team also adopts a risk-rated approach to due diligence. Risk factors include:

- Funding contributed
- The country of residence of the recipient
- The geographical location in which the grant will be applied
- The nature of the relationship between the charity and the applicant
- The capacity of the organisation.

The results of any due diligence do not last indefinitely. In cases where beneficiaries are supported for a significant period, additional due diligence is undertaken if there is a change of circumstances that might impact the partner or, in any case, every two years.

Fundraising and performance

In 2022, SFLG generated income of £979,829, nearly double the £537,575 raised in 2021. Although it is an impressive result overall, the sources of income became less diversified in 2022, with legacies making up over 80%. This result means that SFLG has recently been reliant on a single, unpredictable source of income.



Total income £979,829

Individual giving

In 2022, SFLG's individual giving (including campaigns and Gift Aid) decreased to £147,554 from £245,622 in 2021. The recently issued Benefact Group publication reported considerable reductions in charitable giving in the UK in 2022, from £9.3bn in 2021 to £4.3bn. The report reasoned that the drop was due to increased living costs for UK households and soaring bills in 2022. The fall in donations occurred as inflation remained at historically elevated levels. The drop in SFLG's individual donations is clearly reflected in the industry trend. On a more positive note, SFLG tested campaign fundraising at Easter (Nepal) and Christmas (Uganda). Over £20,000 was raised by these two campaigns.

The main means of introducing new donors and raising funds is through inserts in various press titles. SFLG communicates twice a year with existing opted-in donors. In summer SFLG sends a copy of its Annual Review describing the previous year's activities and in October it sends a newsletter informing donors of how their donations are being used. SFLG will review its marketing and fundraising strategy in 2023 to ensure donor diversification.

SFLG is registered with the Fundraising Regulator and complies with its standards. No complaints were received about any aspect of fundraising in the reporting period. SFLG is compliant with the General Data Protection Regulation in all its activities and no data is sold to other organisations.

Legacies

SFLG is very fortunate to have generous support from its benefactors. In 2022, SFLG received seven legacies totalling £793,114 compared with £199,142 in 2021.

The details of SFLG's legators are captured in a Book of Remembrance who are prayed for regularly. In addition, the names of legators are recorded in SFLG's online Garden of Remembrance at <https://www.stfrancisleprosy.org/remembrance.html>.

The Annual Benefactors Mass celebrating SFLG's 127th anniversary was held for its Catholic donors and any other donors who wished to attend, at Farm Street Church in Mount Street, London, on 4 November 2022. The Right Reverend Richard Moth, Bishop of Arundel and Brighton, was Principal Celebrant. A reception and assembly followed the Mass, at which Michael Forbes Smith KHS, Chair of Trustees, gave an update on SFLG's work during the year to the donors who were in attendance. It was a great opportunity for SFLG to meet its supporters. £526.07 was raised from contributions at the Mass.

Trusts

Despite a focused effort to raise funds in 2022, trust income dropped to £15,603 from £72,862 in 2021. The exact reasons for the decline are unknown.

Investment income

Investment income in 2022 increased to £20,187 compared with £17,988 in 2021.

Volunteers

SFLG is very privileged to have a committed, volunteer Board of Trustees, many of whom are leaders in their fields. Its trustees gave extensively of their time. The total value of the volunteer time cannot be estimated under normal measures but by any assessment it is of considerable value.

Staff

SFLG operated with an Executive Team of four members throughout 2022: Chief Executive Officer (Clare McIntosh); Finance Director (Servet Ege); Programme Manager (Yvonne Morgan from January to August 2022 and from September 2022, Charlotte John) and Charity Administrator (Angelie Dimaunahan from February to August 2022 and from December 2022, Rosie Threakall).

In December 2022, a new role was introduced to SFLG, that of a Community Fundraiser. Former art teacher, Eileen Murray, was recruited. The purpose of this role is both to raise awareness of leprosy in schools and churches, initially in London but also further afield in due course, and to develop a network of volunteers to fundraise for SFLG.

SFLG also continued to work with Katharine Jones, a freelance contractor in digital communications and PR. Katharine's work raised SFLG's profile online (through the website and social media) and through print publications in 2022. She supported SFLG's fundraising campaigns through online and digital channels, and she set up a free wills service through Your Legacy Solutions.

The costs of employing staff (pension, taxes and wages) increased to £163,670 in 2022 from £111,430 in 2021 reflecting SFLG's growing size, the increasing complexity of its activities, and the shift of finance responsibilities from volunteers to a paid staff. There were also recruitment costs incurred of £12,816.

Operating Costs

SFLG pays close attention to the control, and where possible reduction, of its annual operating costs.

Rent and utilities decreased to £7,040 in 2022 from £16,543 in 2021. Postage and stationery costs decreased significantly to £3,589 in 2022 from £6,127 in 2021 and IT and Support Costs increased marginally from £8,631 in 2022 from £8,214 in 2021.

The cost of maintaining donors and finding new donors decreased to £136,901 in 2022 from £143,197 in 2021.

Safeguarding

SFLG employees have little direct contact with people with leprosy, vulnerable adults, or children, but the prime purpose of the partner organisations it supports is the daily care of such people. The Board of Trustees requires that all those conducting projects on SFLG's behalf comply with SFLG's Safeguarding Policy and Code of Conduct. All the partner organisations that SFLG worked with in 2022 confirmed in writing that they were in full compliance with both documents. Compliance with SFLG's Safeguarding Policy and Code of Conduct will continue to be an absolute requirement for any future potential partner organisations. We continue to work closely with our partners to ensure safeguarding is prioritised and mainstreamed into our programmes and projects.

Accounting practice

These accounts have been prepared on an accrual basis.

Reserves policy

As at 31 December 2022, SFLG held unrestricted reserves of £1.4 million.

Trustees have reviewed the activities and commitments of the charity and determined that, to ensure continuity of activities and honour contractual liabilities, a level of free reserves should be maintained at between £500,000 and £1 million.

Trustees have approved a rolling five-year Strategic Plan and confirmed that the designations for TRACE for 2023, all to be used in 2023, total £353,621.

Investment policy and objectives

The trustees are eager to generate a level of returns from reserves without taking on unacceptable risk. Their approach is to accept a level of medium risk, with a balance sought between realising a target income and achieving capital growth. Investments are divided among equities, bonds, cash, and alternatives. The portfolio is externally managed by investment managers who are regulated by the Financial Conduct Authority. Updates on the value of the portfolio are provided to SFLG quarterly. Once a year the Board of Trustees discusses the performance of the investments with SFLG's investment manager, the prevailing and anticipated economic conditions, a forecast of future trends and it looks at future cash requirements to be funded by these investments. Trustees review the level of risk annually. In the implementation of this policy, the trustees follow the Charity Commission guidance for the investment of charitable funds.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, those related to the governance, operations and finances of SFLG, as well as those relating to the external economic environment and the regulatory framework in which SFLG operates. The trustees review these risks on a regular basis and are satisfied that systems are in place to mitigate exposure to major risks from within SFLG.

Structure, governance and management

The charity is controlled by its governing document, the Constitution of St Francis Leprosy Guild of 14 May 2020.

Charity constitution

The charity is a Charitable Incorporated Organisation that was established on 25 March 2020.

Charitable structure

SFLG changed its charitable status from an Unincorporated Association to a Charitable Incorporated (Foundation) Organisation (CIO) on 25 March 2020. In consequence of the change of charitable status the 2019 Annual Report and Accounts of the former charity were not required by the Charity Commission but are publicly available on SFLG's website.

Appointment of trustees

Under SFLG's constitution, up to 12 trustees may be appointed for up to three terms of three years but may not be reappointed for a fourth term until after an interval of at least one year. Trustees are appointed based on suitable qualifications and experience. They are briefed on the activities of SFLG and their responsibilities as trustees by the existing trustees. They manage the affairs of the CIO and exercise individually and jointly the powers set out in the Constitution. The Provincial or Custos of the Order of Friars Minors is Spiritual Director and a trustee ex officio. The Catholic Bishops' Conference of England and Wales (CBCEW) nominates a trustee to represent them.

In 2022, one trustee, Dr Gosia Brykczynska, stood down from the Board after many years of service. SFLG is very grateful for her long and valuable contribution. SFLG welcomed Dr Maggie Burgess, Nalini Nathan, Michael Heathcote (who took on the role of Honorary Treasurer), Dr William Dibb and Edward Reed to the board.

The trustees' skills audit is up to date.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related transactions are disclosed in the notes to the accounts. Trustees are required to disclose all relevant interests at each meeting.

Trustees' responsibility statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102: the financial reporting standard applicable in the UK and Republic of Ireland.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution of SFLG require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the Board of Trustees on30 October 2023..... signed on its behalf by:

Edward Reed

Edward Reed, Chair

Independent examiner's report to the trustees of St Francis Leprosy Guild

I report to the trustees on my examination of the financial statements of St Francis Leprosy Guild (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Trust'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- Accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
- The financial statements do not accord with those records; or
- The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Paul West
FCA



PKW Accountancy Ltd
Second Floor
1 Church Square
Leighton Buzzard
Beds
LU7 1AE

Dated: 30/10/23

ST FRANCIS LEPROSY GUILD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
<u>Income from:</u>					
Donations and legacies	2	936,724	20,796	957,520	518,826
Other trading activities	3	-	-	-	751
Investments	4	22,309	-	22,309	17,998
Total income		<u>959,033</u>	<u>20,796</u>	<u>979,829</u>	<u>537,575</u>
<u>Expenditure on:</u>					
Raising funds	5	<u>260,206</u>	<u>-</u>	<u>260,206</u>	<u>222,818</u>
Charitable activities	6	<u>465,877</u>	<u>20,796</u>	<u>486,673</u>	<u>393,203</u>
Total expenditure		<u>726,083</u>	<u>20,796</u>	<u>746,879</u>	<u>616,021</u>
Net gains/(losses) on investments	11	<u>(145,592)</u>	<u>-</u>	<u>(145,592)</u>	<u>74,218</u>
Net movement in funds		87,358	-	87,358	(4,228)
Fund balances at 1 January 2022		<u>1,305,652</u>	<u>-</u>	<u>1,305,652</u>	<u>1,309,880</u>
Fund balances at 31 December 2022		<u>1,393,010</u>	<u>-</u>	<u>1,393,010</u>	<u>1,305,652</u>

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

The notes on pages 22 to 33 form part of these financial statements.

ST FRANCIS LEPROSY GUILD

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		3,925		4,240
Investments	14		722,509		857,145
			<u>726,434</u>		<u>861,385</u>
Current assets					
Debtors	15	14,760		19,288	
Cash at bank and in hand		670,965		458,475	
		<u>685,725</u>		<u>477,763</u>	
Creditors: amounts falling due within one year	16	<u>(19,149)</u>		<u>(33,496)</u>	
Net current assets			<u>666,576</u>		<u>444,267</u>
Total assets less current liabilities			<u><u>1,393,010</u></u>		<u><u>1,305,652</u></u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	18	353,621		438,000	
General unrestricted funds		<u>1,039,389</u>		<u>867,652</u>	
			<u>1,393,010</u>		<u>1,305,652</u>
			<u><u>1,393,010</u></u>		<u><u>1,305,652</u></u>

The notes on pages 22 to 33 form part of these financial statements.

The financial statements were approved by the Trustees on30th October 2023.....



Edward Reed
Chair

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		203,845		(87,944)
Investing activities					
Purchase of tangible fixed assets		(2,708)		(942)	
Purchase of investments		(137,474)		(140,404)	
Proceeds from disposal of investments		126,518		131,991	
Investment income received		22,309		17,998	
Net cash generated from investing activities			8,645		8,643
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			212,490		(79,301)
Cash and cash equivalents at beginning of year			458,475		537,776
Cash and cash equivalents at end of year			670,965		458,475

The notes on pages 22 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

St Francis Leprosy Guild is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance and support costs have been allocated on a 50:50 basis between raising funds and grant allocations. The support costs for grant allocations are allocated on a grant payable basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	143,610	20,796	164,406	319,684
Legacies receivable	793,114	-	793,114	199,142
	<u>936,724</u>	<u>20,796</u>	<u>957,520</u>	<u>518,826</u>
Donations and gifts				
Donations	130,775	20,796	151,571	291,273
Gift aid	12,835	-	12,835	28,411
	<u>143,610</u>	<u>20,796</u>	<u>164,406</u>	<u>319,684</u>

3 Other trading activities

	Total Unrestricted funds	
	2022 £	2021 £
Fundraising events	-	751
	<u>-</u>	<u>751</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from listed investments	20,187	17,948
Interest receivable	2,122	50
	<u>22,309</u>	<u>17,998</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Marketing	136,901	143,197
Online fundraising costs	258	456
Depreciation	3,023	1,989
Support costs	110,794	67,640
	<hr/>	<hr/>
Fundraising and publicity	250,976	213,282
	<hr/>	<hr/>
<u>Investment management</u>	9,230	9,536
	<hr/>	<hr/>
	<u>260,206</u>	<u>222,818</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Training	Research	Active-Case Finding	Care	Emergency	Total 2022	Total 2021
	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£
Grant funding of activities (see note 7)	9,222	40,000	108,787	179,973	37,897	375,879	272,956
Share of support costs (see note 8)	2,543	10,783	29,400	48,728	10,275	101,729	93,647
Share of governance costs (see note 8)	227	960	2,620	4,342	916	9,065	26,600
	<u>11,992</u>	<u>51,743</u>	<u>140,807</u>	<u>233,043</u>	<u>49,088</u>	<u>486,673</u>	<u>393,203</u>
Analysis by fund							
Unrestricted funds	11,992	51,743	132,984	220,070	49,088	465,877	393,203
Restricted funds	-	-	7,823	12,973	-	20,796	-
	<u>11,992</u>	<u>51,743</u>	<u>140,807</u>	<u>233,043</u>	<u>49,088</u>	<u>486,673</u>	<u>393,203</u>

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities **(Continued)**

For the year ended 31 December 2021

	Training £	Research £	Active-Case Finding £	Care £	Emergency £	Total 2021 £
Grant funding of activities (see note 7)	3,575	25,499	56,000	127,382	60,500	272,956
Share of support costs (see note 8)	1,463	8,780	19,022	43,897	20,485	93,647
Share of governance costs (see note 8)	416	2,494	5,402	12,469	5,819	26,600
	<u>5,454</u>	<u>36,773</u>	<u>80,424</u>	<u>183,748</u>	<u>86,804</u>	<u>393,203</u>

7 Grants payable

	Training 2022 £	Research 2022 £	Active-Case Finding 2022 £	Care 2022 £	Emergency 2022 £	Total 2021 £
Grants to institutions: Grants	<u>9,222</u>	<u>40,000</u>	<u>108,787</u>	<u>179,973</u>	<u>37,897</u>	<u>272,956</u>

For the year ended 31 December 2021

	Training £	Research £	Active-Case Finding £	Care £	Emergency £	Total £
Grants to institutions: Grants	<u>3,575</u>	<u>25,499</u>	<u>56,000</u>	<u>127,382</u>	<u>60,500</u>	<u>272,956</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	163,740	-	163,740	111,430	-	111,430
Rent and utilities	7,040	-	7,040	16,543	-	16,543
Telephone	627	-	627	383	-	383
Postage and stationery	3,589	-	3,589	6,127	-	6,127
IT support costs	8,631	-	8,631	8,214	-	8,214
Insurance	1,388	-	1,388	1,344	-	1,344
Travelling	9,672	-	9,672	-	-	-
Training	1,201	-	1,201	-	-	-
Bank charges	1,126	-	1,126	1,014	-	1,014
Sundries	6,444	-	6,444	1,269	-	1,269
Legal and professional	-	18,130	18,130	-	41,563	41,563
	<u>203,458</u>	<u>18,130</u>	<u>221,588</u>	<u>146,324</u>	<u>41,563</u>	<u>187,887</u>
Analysed between						
Fundraising	101,729	9,065	110,794	52,677	14,963	67,640
Charitable activities	101,729	9,065	110,794	93,647	26,600	120,247
	<u>203,458</u>	<u>18,130</u>	<u>221,588</u>	<u>146,324</u>	<u>41,563</u>	<u>187,887</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

No trustees were reimbursed travelling expenses during the year (2021 - £146).

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration	<u>4</u>	<u>3</u>
Employment costs	2022	2021
	£	£
Wages and salaries	159,581	109,061
Other pension costs	4,159	2,369
	<u>163,740</u>	<u>111,430</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

(Continued)

The charity considers its key management personnel comprises the trustees and the Chief Executive Officer. During the year the Chief Executive Officer received remuneration of £63,038 (2021 - £56,656), pension contributions of £1,891 (2021 - £1,700) and employers' national insurance of £7,849 (2021 - £6,602).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
	Number	Number
£60,001 to £70,000	1	-
	<u> </u>	<u> </u>

11 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2022	2021
	£	£
Revaluation of investments	(112,831)	66,659
Gain/(loss) on sale of investments	(32,761)	7,559
	<u> </u>	<u> </u>
	<u>(145,592)</u>	<u>74,218</u>

12 Taxation

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Tangible fixed assets

	Computers £
Cost	
At 1 January 2022	6,521
Additions	2,708
	<hr/>
At 31 December 2022	9,229
	<hr/>
Depreciation and impairment	
At 1 January 2022	2,281
Depreciation charged in the year	3,023
	<hr/>
At 31 December 2022	5,304
	<hr/>
Carrying amount	
At 31 December 2022	3,925
	<hr/> <hr/>
At 31 December 2021	4,240
	<hr/> <hr/>

14 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 January 2022	837,969	19,176	857,145
Additions	137,474	26,579	164,053
Valuation changes	(112,831)	-	(112,831)
Disposals	(185,858)	-	(185,858)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	676,754	45,755	722,509
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2022	676,754	45,755	722,509
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	837,969	19,176	857,145
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		2022	2021
		£	£
Investments at fair value comprise:			
Cost		679,384	(790,486)
Valuation		43,125	(66,659)
		<hr/>	<hr/>
		722,509	857,145
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	14,760	19,288
	<u> </u>	<u> </u>
 16 Creditors: amounts falling due within one year	 2022	 2021
	£	£
Other taxation and social security	5,405	3,592
Accruals and deferred income	13,744	29,904
	<u> </u>	<u> </u>
	<u>19,149</u>	<u>33,496</u>

17 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,159 (2021 - £2,369).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£
Recruitment / fundraising	100,000	(100,000)	143,000	143,000	(143,000)	-	-
Research and development	200,000	(25,499)	(174,501)	-	-	-	-
Care grants	200,000	(56,000)	(144,000)	-	-	-	-
Maintenance projects / Assisi grants	150,000	(127,382)	(22,618)	-	-	214,466	214,466
Emergency grants	-	-	30,000	30,000	(30,000)	-	-
Active case finding grants	-	-	240,000	240,000	(140,807)	9,458	108,651
Training	-	-	10,000	10,000	(1,201)	(8,799)	-
Capital projects	-	-	15,000	15,000	(15,000)	20,000	20,000
Support	-	-	-	-	-	10,504	10,504
	<u>650,000</u>	<u>(308,881)</u>	<u>96,881</u>	<u>438,000</u>	<u>(330,008)</u>	<u>245,629</u>	<u>353,621</u>

The designated funds are:

Recruitment/fundraising

This designated fund is to ensure there are funds available to cover the next twelve months costs.

Research and Development

This designated fund is reserves that have been set aside for future research and development into Leprosy

Care Grants

This designated fund is to ensure that the care grants for the following year are met. This will be adjusted as appropriate to meet future annual commitments

Maintenance Projects / Assisi Grants

This designated fund is to ensure that annual grant commitments can be met for the following year.

Emergency Grants

This designated fund is to ensure that emergency grants are available to those that require urgent assistance

Active Case Finding Grants

This is a designated fund for finding new projects that are considered worth funding.

Training

This designated fund has been set aside for training costs.

Capital Projects

This designated fund has been set aside for capital projects.

Support

This designated fund has been set aside for international membership fees and travel costs for partner projects.

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

20	Cash generated from operations	2022	2021
		£	£
	Surplus/(deficit) for the year	87,358	(4,228)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,309)	(17,998)
	Loss/(gain) on disposal of investments	32,761	(7,559)
	Fair value gains and losses on investments	112,831	(66,659)
	Depreciation and impairment of tangible fixed assets	3,023	1,989
	Movements in working capital:		
	Decrease/(increase) in debtors	4,528	(16,183)
	(Decrease)/increase in creditors	(14,347)	22,694
	Cash generated from/(absorbed by) operations	203,845	(87,944)
21	Analysis of changes in net funds		
	The Trust had no debt during the year.		