

**Report of the Trustees and Financial Statement**  
**St. Francis Leprosy Guild**  
**73 St Charles Square, London, W10 6EJ**  
Registered Charity No. 208741

The Executive Committee present their report and the accounts for the year ended 31<sup>st</sup> December 2018.

**Executive Committee**

Very Reverend Fr Patrick Lonsdale OFM (Spiritual Director) – resigned July 2018  
Very Reverend Fr Michael Copps OFM (Spiritual Director) – appointed July 2018  
Mr Michael Forbes Smith (President)  
Mr Christopher Wyatt FCA (Hon. Treasurer)  
Miss Veronica Melia - resigned April 2018  
Ms Margaret Hood  
Dr Gosia Brykczynska  
Mr Philip Newill  
Mr Paul Leavy  
Ms Claire Tuhey  
Sister Helen McMahon FMM (Honorary Secretary) – appointed May 2018  
Prof Noel Gill – appointed September 2018  
Dr Robin Graham-Brown – appointed November 2018

The Executive Committee are the Trustees of the Guild. With the exception of the Provincial of the Order of Friars Minor, who is Spiritual Director ex officio, members of the Executive Committee are elected by the General Committee at the Annual General Meeting. New Trustees are appointed on the basis of personal recommendation and previous experience. They are briefed on the activities of the Guild and their responsibilities as Trustees by the existing Trustees. All significant decisions are taken by the Trustees at meetings of the Executive Committee.

**Director**

A Director to oversee the implementation of the Fundraising Plan 2018 was appointed on 1<sup>st</sup> March 2018.

**Administration Officer**

An Administration Officer was appointed on 13<sup>th</sup> August 2018.

**Independent Examiners**

PKW Accountancy Ltd, Chartered Accountants, 1 Church Street, Leighton Buzzard LU7 1AE.

## **Principal Bankers**

CAF Bank Limited, Kings Hill, West Malling, Kent ME19 4TA.

## **Registered Office**

73 St Charles Square, London, W10 6EJ.

## **Constitution**

The activities of the Guild are governed by a Scheme approved by the Charity Commissioners on 24<sup>th</sup> June 2003.

## **History**

The St Francis Leprosy Guild was founded on 23<sup>rd</sup> October 1895. The moving spirit behind its establishment was Kate Marsden, a nursing heroine recently returned from Siberia in search of a herb reported to alleviate leprosy who, with her characteristic energy and determination, set about raising awareness of the desperate plight of leprosy sufferers throughout the world. Cardinal Vaughan gave her his active support and patronage, urging her to make it “strictly a religious Catholic work”. Since then the Guild’s activities have remained grounded in the principles and guidelines of the Roman Catholic Church under the patronage of all his successors, currently Cardinal Vincent Nichols. However, since its first grant of £50 in 1896 to help establish a “leper colony” in Burma (Myanmar), the Guild has never made any distinction regarding the creed or denomination of its beneficiaries, nor of race, colour, gender or age.

The Guild’s original purpose, “the relief of lepers all over the world”, reported in its second Annual Report in 1898, while being adapted to changing circumstances, in particular the availability of a cure for the disease since the 1980s, is still recognisably that of its founders. It has enjoyed a remarkable stability in its leadership, the previous Presidents of the Guild being Mary, Baroness Gudin 1895-1921; Adele, Countess Cadogan 1921-1960; Sir Harold Hood Bt, 1960-1994 and Mrs Gwen Sankey, 1994-2014.

## **Objects**

1. To give and grant relief and assistance of any description including financial assistance to any persons suffering from leprosy, or the family or dependants of such persons throughout the world;
2. To carry out or fund the investigation and research of the causes, treatment, cure and prevention of the disease of leprosy and allied diseases; and,
3. To carry out or fund the professional education of those engaged in the diagnosis and treatment of leprosy.

The first object has traditionally consumed the overwhelming majority of the donor funds available to the Guild, for reasons outlined below.

In its distribution of grants to applicants each year, the Trustees have regard to the Charity Commission's guidance on public benefit.

### **Achievement of Objects and Charitable Expenditure**

The Guild has continued to promote the treatment, cure and prevention of leprosy and to support the relief, assistance and rehabilitation of people suffering from leprosy, as well as their families and dependants, in Africa, Asia and Latin America, through annual maintenance grants, totalling £223,500. Details in Appendix A.

Through these grants, the Guild also supports and encourages:-

- early detection work to avoid disability;
- rehabilitation towards self-sustainability after treatment and cure; and,
- education of children at primary, secondary and tertiary levels, professional and vocational training and start-up grants for them to set up in trades.

The total disbursed on grants was £223,500 however the Guild wrote back a 2017 grant of £2,000 to the Dubie Centre in the Democratic Republic of Congo which could not be paid leaving a net total of grants per the SOFA of £221,500

The Guild encourages the continuing inward flow of funds to enable its objectives to be achieved, through direct communication with its donors and others sympathetic to its objectives, including the bishops and clergy, and, where possible, by appeals in local parishes. Supporters of the Guild are very generous but the number of supporters has been diminishing and actions to address this are detailed below. Measurement of success in achieving these aims is reflected in the Statement of Financial Activities, which shows the extent of funds raised and their application towards the objects described above.

### **“A Pilgrimage of Hope”**

For 122 years, we have provided material support to “centres” (as they are known within the Guild) which are typically hospitals, clinics, leprosy villages or outreach centres from where education and early diagnosis activities are carried out, in Africa, Asia, and Latin America. They care for leprosy patients and the many former sufferers who remain disfigured, disabled and ostracised by their local communities because of cultural prejudice. They, and their families, still need external support for decades to come. It is in caring for these people that the Guild found a special charism as a Catholic charity. Many of our beneficiaries rely on our Annual Maintenance Grants, stipendiary payments on which our centres rely for their day-to-day necessities and even survival. We consider that we have an obligation to continue to support them for as long as they have patients, disabled residents and their dependents to care for. Where funds have permitted, we provide grants to help our centres become more self-sufficient through, for example, improving water supply, or seed-funding agricultural or light industrial development. Our policies on the use of the funds donated or bequested to us have traditionally been focused on the long-term nature of this vital work.

In addition to the Trustees' concerns in recent years about our steadily diminishing pool of supporters and consequently diminishing income, we were also aware of the need to support as best we can the renewed sense of urgency amongst both the medical community and the World Health Organisation (WHO) to achieve the final eradication of the disease. Although easily curable through "MDT" drug treatment issued free worldwide by WHO since 1995, the number of new cases reported annually to WHO has remained stubbornly around the 200,000 mark since 2005 whilst the actual incidence of the disease will be significantly greater. The WHO's Global Leprosy Strategy 2016-2020 was sub-titled "Accelerating Towards a Leprosy-Free World".

The Guild's Strategic Review "A Pilgrimage of Hope" and Fundraising Plan 2018, reported in the 2017 Trustees Report summarised the action taken by Trustees to this end. Implementation of the Fundraising Plan 2018 began with the appointment of a salaried Director on 1<sup>st</sup> March 2018 and an Office Administrator on 13<sup>th</sup> August 2018. Over the past 12 months the Trustees have worked together with the Director on refining their strategy to respond to the changing landscape of leprosy and, in conjunction with the WHO will increasingly focus funding on the eradication of leprosy for good, one community at a time. This message will form the core of the campaign. The Trustees have allocated funds from reserves to this campaign which will recruit new supporters from press advertising and inserts in magazines and other media.

## **How St Francis Leprosy Guild Works**

### **Structure**

#### **General Committee**

The General Committee is the supreme decision-making body of the Guild. It consists of the Superiors of those Religious Orders whose members run any of the centres the Guild supports; the members of the Executive Committee (by whose President it is chaired); any honorary medical adviser; and others interested in furthering the objects of the charity. All members have one vote.

It meets in General Meeting at least once a year, principally to receive from the Executive Committee the report and accounts for the past financial year.

#### **Executive Committee**

The Executive Committee consists of up to thirteen members, headed by the President. The Provincial of the Orders of Friars Minor is appointed ex officio as Spiritual Director; the remainder by election or co-option. The Executive Committee meets, typically, bi-monthly throughout the year to conduct the normal business of the charity, especially the annual round of applications and decisions on the distribution of charitable income to our centres and questions of fund-raising and administration.

### **Finance Sub-Committee**

The Finance Sub-Committee was established in January 2014. It is chaired by the President and the Treasurer plus Trustees Margaret Hood, Philip Newill and Paul Leavy are members. It meets as required and considers primarily matters related to investments and the financial management of the Guild and its financial resources.

### **Volunteers**

During the year to 31<sup>st</sup> December 2018 the Director and Administration Officer (both of whom work part-time) were the only persons paid by the Guild. Otherwise the Guild relies for its management and administration on the work carried out by the Trustees and by other volunteers who provide their services free. In the opinion of the Trustees it is not practical to quantify the value of the services provided.

### **Governance**

The Guild is registered as a charity in England and Wales No. 208741. Its governing instrument is a Scheme which was adopted on 24<sup>th</sup> June 2003.

On 31<sup>st</sup> December 2018 there were 11 Trustees none of whom receives any remuneration and who form the Executive Committee.

All key decisions, including the allocation of charitable funds, are made by the Trustees in Executive Committee meetings. The allocation of charitable funds is subject to the final approval of the General Committee which meets once a year to approve the financial statements and the allocation of funds.

Meetings of the Executive Committee regularly address the following:

- the future plans for the Guild especially regarding the prioritisation of grant allocations;
- the financial plan for the current year and for a further two years;
- the award of maintenance, project, and educational grants; and,
- the impact of the work of the Guild.

### **How Does St Francis Leprosy Guild pay for its Activities**

#### **Finance**

The Statement of Financial Activities (SOFA) reports a deficit for the year of £56,789. Our income for the year totalled £253,768 (2017, £337,638) which included Subscriptions and Donations of £79,844, Legacies of £139,237, Trust Income of £36,525 and Dividend and Interest Income of £25,948.

During 2018 the Guild approved total grants for payment amounting to £223,500 for maintenance grants (2017 grants approved amounted to £255,553) and wrote back a 2017 grant of £2,000 to the Dubie Centre in the Democratic Republic of Congo which could not be paid leaving a net total of grants per the SOFA of £221,500. We continue to face increasing demands for our grants whilst our annual income continues to fall

short of the amount necessary to meet this increased demand on an annual basis. Accordingly we maintain close attention to the control of, and where possible reduction of, our annual operating costs. However in 2018 our operating cost expenditure was £73,964 which represented a substantial increase compared to 2017 (£42,568) due mainly to increased salary costs arising from the appointment of a new office Administrator and a Director to oversee the implementation and operation of the Fundraising Plan 2018.

### **Investments**

The Guild holds investments to support fluctuations in its cash flow.

The value of the Guild's investments at 31<sup>st</sup> December 2018 was £871,645 (2017, £963,149). During 2018 we have incurred net realised and unrealised losses of £31,124 reported in the SOFA for 2018 and we liquidated £68,000 from the Guild's investment portfolio.

The Executive Committee has overall responsibility for the Guild's investment strategy. The Finance Sub-Committee monitors the investment strategy with delegated responsibility from the Executive Committee. The funds are managed by Brewin Dolphin and the Guild takes advice from Brewin Dolphin investment professionals to help maximise the return on its investments and to ensure that the investment strategy remains fit for purpose whilst ensuring adherence to the Guild's Moral and Ethical Investment policy.

### **Reserves**

The Guild holds only unrestricted reserves.

The underlying Guild reserves policy, approved by the Executive Committee, is to maintain a level of unrestricted reserves that will enable the Guild to maintain a continuity of activity together with the ability to adjust in a measured way to significant changes in the external economic environment and demands for the grants provided by the Guild. This underlying reserves policy requires the Guild to maintain a level of unrestricted reserves equivalent to two years' operational and grant expenditure. However, given the shortfall of annual subscription and donation income compared to the increasing demand for the Guild's grants, it is also currently deemed appropriate to maintain an additional amount of unrestricted reserves, which, together with budgeted annual income, will provide the Guild with sufficient resources to be able to meet its planned grant allocations for the foreseeable future whilst carefully managing, and where appropriate and reasonable, reducing, its overall grant expenditure. At 31<sup>st</sup> December 2018, our free reserves stood at £1,014,910 (2017, £1,071,699).

### **Relationships with Other Parties**

St Francis Leprosy Guild actively cooperates with leprosy agencies in the UK and abroad by exchange of information. These include ILEP (International Federation of Anti-Leprosy Associations), LEPR Health in Action, The Leprosy Mission England and Wales, The Leprosy Mission International, AIFO (the Italian Leprosy Charity), the NLR (the Netherlands Leprosy Relief Charity) and the GLRA (German Leprosy Relief Association).

In addition, most members of the General Committee represent religious orders, which administer many of the leprosy centres supported by the Guild, and are able to provide useful information in relation to these centres.

## **Review of Activities 2018**

### **Allocation of Grants**

The principal activity was the allocation of grants to 61 leprosy centres – clinics, hospitals and community outreach programmes. The allocation is reviewed and decided by Trustees with several years' experience of the Guild's application process. The grants for each centre agreed by the Trustees were then approved by the General Committee at the AGM on 30<sup>th</sup> May 2018. Grants ranged from £1,000 to £15,000 in the 61 centres we supported in 20 countries; the average grant was £3,664 and 232,269 patients or former patients and 4,236 dependents benefitted from the generosity of our donors and those giving through wills. The distribution of approved grants was completed by December 2018.

### **Annual Mass 2018**

This annual event took place at the Jesuit church of the Immaculate Conception, Farm Street, London on 4<sup>th</sup> October 2018 and was attended by many supporters. The Mass was celebrated by Fr Simon Nguyen, the London-based chaplain to the Vietnamese community, who has direct experience of leprosy in Vietnam. After the event Dr Cajetan Skowronski, one of the medical students funded by the Guild to work in a leprosy centre in Myanmar, spoke of the challenges in halting the spread of leprosy.

### **Fundraising and Publicity**

In addition to the activities recorded above, it is hoped that the broader fundraising, including from Trusts, flagged in last year's report, which had to be deferred for lack of time, will be able to proceed in 2019, now that the priority task of increasing voluntary income is underway.

The Executive Committee again decided to significantly increase advertising expenditure in 2018/19 in line with the Fundraising Plan 2018. Adverts and inserts are being placed in newspapers and magazines to increase the Guild's public visibility and to recruit new supporters. The Guild's website is maintained throughout the year ensuring that the Guild's news and activities are promptly added to the site.

## **Meetings**

During 2018 the Guild held six meetings of the Executive Committee and two of the General Committee (Special General Meeting and Annual General Meeting).

## **Appeals and Fundraising**

The total of church collections and donations for the year was £3,338. This includes funds raised from church collections at our Annual Mass and from church appeals. Income from donations amounted to £79,844 from Trusts £36,525 and from legacies £139,237.

## **Risk Management**

The Trustees take expert advice on managing St Francis Leprosy Guild investments and maintain an ethical investment policy which is relevant to the charity's objects and constitution. The Trustees exercise their powers through the Executive Committee and consider that the charity has adequate risk management, reporting, and approval procedures in place in particular regarding the exercising of authority delegated by the Executive Committee to the Finance Sub-Committee which oversees Investment and other St Frances Leprosy Guild financial matters.

The determination and allocation of annual grants made by St Francis Leprosy Guild is the sole responsibility of the Executive Committee and is subject to final approval by the General Committee.

## **Safeguarding**

Although the Guild has no staff in direct contact with leprosy sufferers, vulnerable adults or children, the prime purpose of those centres we support is the daily care of such persons. The Executive Committee therefore took the decision at its meeting of 8 August 2018 to require in future all these centres to undertake to comply with the safeguarding best practice guidance of Government and the Catholic Church. The President undertook at the 14 November Executive Committee meeting to draft a Safeguarding Policy and Code of Conduct drawing on this guidance that would be appropriate to the circumstances of all those centres we support throughout the world. The drafts were approved by trustees on 10 January 2019. Both documents are available on the website.

## **Statement of Trustees' Responsibilities in respect of the accounts**

The Charities Act 2011 requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Guild and of its financial activities for that year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the Guild will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Guild at that time and enable the Trustees to ensure that any statement of account prepared by them complies with the regulations under Section 154 of the Charities Act 2011. They are also responsible for safeguarding the assets of the Guild and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that so far as they are aware, there is no relevant audit information of which the Guild's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Guild's auditors are aware of that information.

Signed on behalf of St Francis Leprosy Guild Trustees:

A handwritten signature in blue ink, appearing to be 'Chris Wyatt', written over a faint horizontal line.

Chris Wyatt (Trustee and Hon. Treasurer) 3 May 2019

**Statement of Financial Activities for the year ended 31 December 2018**

<b>Incoming resources</b>		<b>2018</b>
<b>2017</b>		<b>£</b>
<b>£</b>		
	<b>Incoming resources from generated funds</b>	
	<b>Voluntary income</b>	
68,472	Subscriptions and donations - unrestricted	79,844
4,269	Church collections and donations	3,338
186,511	Legacies	139,237
1,525	Trust Income	36,525
260,777		<b>258,944</b>
	<b>Investment income</b>	
1,114	Bank interest	140
28,919	Other investment income	25,808
40,227	Unrealised Loss on investments	(24,493)
6,601	Realised Loss on Investments	(6,631)
		(5,176)
<u>76,861</u>		
<u>337,638</u>	<b>Total incoming resources</b>	<u><b>£253,768</b></u>
<b>2017</b>		<b>2018</b>
<b>£</b>		<b>£</b>
	<b>Costs of generating voluntary income</b>	4,203
3,396	<b>Charitable activities</b>	
253,553	Maintenance grants	221,500
-	Special grants for projects	-
2,000	Educational grants	-
255,553		221,500
42,568	Support costs	73,964
298,121		295,464
1,500	<b>Governance costs – Independent Examiners fee</b>	1,500
11,524	<b>Consultancy Fees</b>	9,390
<u>314,541</u>		
	<b>Total resources expended</b>	<u>310,557</u>
23,097	<b>Net incoming (outgoing) resources</b>	(56,789)
	<b>Reconciliation of funds</b>	
1,048,602	Fund balance brought forward at 1 January 2018	1,071,699
<u>£1,071,699</u>	Fund balance carried forward at 31 December 2018	<u>£1,014,910</u>

## Balance sheet as at 31 December 2018

2017		2018
£		£
	<b>Current assets</b>	
86,924	Bank balances	142,474
963,149	Investments	871,645
47,963	Accrued income and prepayments	29,787
1,098,036		1,043,906
	<b>Creditors - amounts falling due within one year</b>	
(3,837)	Accrued liabilities	(3,996)
(22,500)	Commitment for future grant payments	(25,000)
(26,337)		(28,996)
<u>1,071,699</u>	<b>Net current assets</b>	<u>1,014,910</u>
	<b>Funds</b>	
<u><b>£1,071,699</b></u>	<b>Unrestricted funds</b>	<u><b>£1,014,910</b></u>

### Accounting policies

1. Basis of Accounting. The charity is a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

2. Legacy income is brought into account when the amount receivable can be established with reasonable certainty. Income tax recoverable on Gift Aid donations is treated as receivable in the period in which the income from which it arises is received. All other income is brought into account when it is received unless its future receipt can be established with certainty.
3. Grants are accounted for in the period in which the expenditure is committed. Administration and Fundraising Expenditure is accounted for on an accrual basis.
4. Expenditure on office equipment is written off in the period in which the expenditure arises.
5. Investments are valued at the current market value at the balance sheet date.

## Funds

6. All funds constitute a single fund which is unrestricted and can be used for the objects of the Guild.
7. The underlying Guild reserves policy, approved by the Executive Committee, is to maintain a level of unrestricted reserves that will enable the Guild to maintain a continuity of activity together with the ability to adjust in a measured way to significant changes in the external economic environment and demands for the grants provided by the Guild.

## Incoming resources

8. Two large legacies received during the year accounted for £108,723 of the total of £139,237.
9. Tax recoverable amounting to £3,506 on income received under Gift Aid has been included in subscriptions and donations.

## Grants

10. Details of grants paid are given in Appendices A to the Trustees' Report.

## Support costs

11. Support costs relating to the Guild's charitable activities comprised:

2017		2018
£		£
-	Legal & Professional Fees	3,600
724	Bank Charges	738
9,742	Investment Management Charges	17,624
5,888	I.T. and Miscellaneous	7,564
339	Insurance	259
32	Office equipment	-
14,731	Rent and office costs	17,880
7,999	Salary costs (two employees)	22,764
2,230	Stationery	1,160
883	Telephone, fax and internet	1,113
-	Compliance and Governance	1262
<u>£42,568</u>		<u>73,964</u>

## Investments

12. Investments include a portfolio of investments managed by Brewin Dolphin with a market value at 31 December 2018 of £871,645

## Trustees' remuneration and expenses

13. None of the Trustees was remunerated or received any reimbursement of expenses during the year.

Signed on behalf of the Trustees



Chris Wyatt (Trustee and Hon. Treasurer) 3 May 2019

**APPENDIX A**

**St Francis Leprosy Guild Maintenance Grants 2018**

<b>AFRICA</b>		<b>£</b>
DUBIE (DILOLO POSTE & SANDOA)	DR CONGO	6,000
ABU ZAABAL	EGYPT	4,500
ACCRA	GHANA	1,500
JIRAPA	GHANA	1,500
CAPE COAST	GHANA	2,500
GANTA	LIBERIA	6,000
MASSATINE	LIBERIA	5,500
MARANA	MADAGASCAR	5,500
ABAKALIKI	NIGERIA	8,000
ABEOKUTA	NIGERIA	1,000
AKURE	NIGERIA	4,500
ELEME	NIGERIA	3,000
OGOJA	NIGERIA	3,500
OSSIOMO	NIGERIA	3,500
YAKOKO	NIGERIA	1,500
MISUFINI	TANZANIA	1,500
UPENDO	TANZANIA	2,500
ARUA	UGANDA	1,500
BULUBA	UGANDA	5,000
MORULEM	UGANDA	3,500
NYENGA	UGANDA	2,500
LUANSHYA	ZAMBIA	2,500
SICHILI	ZAMBIA	1,000
MUTEMWA	ZIMBABWE	1,500
<b>Total Africa</b>		<b>£ 79,500</b>

**SOUTH AMERICA**

**£**

LABREA	BRAZIL	10,000
MANAUS	BRAZIL	2,000
<b>Total</b>	<b>South America</b>	<b>£ 12,000</b>

<b>ASIA</b>		<b>£</b>
DHANJURI	BANGLADESH	15,000
MACAU	CHINA	2,500
MOXI	CHINA	2,500
BOMBAY	INDIA	4,000
CHERTHALA	INDIA	1,500
DALLI RAJHARA	INDIA	4,000
DINDIGUL	INDIA	4,000
FATHIMANAGAR	INDIA	6,000
JARANGDIH	INDIA	3,000
KANKANADY	INDIA	4,000
KARAIKAL	INDIA	1,500
KOVILOOR	INDIA	1,000
KUMBAKONAM	INDIA	6,000
MUNIGUDA	INDIA	8,000
NEDIYAMCODE	INDIA	2,500
NIMBHORA	INDIA	3,000
NUZVID	INDIA	3,500
PEDANA	INDIA	4,000
PRAKASAM	INDIA	4,000
PREM NIWAS	INDIA	2,500
PURI	INDIA	4,000
SAKTI et al	INDIA	4,000
TRICHUR	INDIA	1,500
TUTICORIN	INDIA	3,500
LOILEM	MYANMAR	3,000
THAYET MYO	MYANMAR	3,500
POKHARA	NEPAL	8,000
KARACHI	PAKISTAN	7,000
BADULLA	SRI LANKA	3,000
HENDALA	SRI LANKA	2,500
MANTHIVU	SRI LANKA	1,000
RONPHIBUN	THAILAND	3,500
QUI HOA	VIETNAM	5,000
<b>Total Asia</b>		<b>£132,000</b>

<b>TOTAL MAINTENANCE GRANT</b>	<b>£ 223,500</b>
--------------------------------	------------------

## **Independent Examiner's Report to the Trustees of St Francis Leprosy Guild**

I report to the Trustees on my examination of the accounts of St Francis Leprosy Guild for the year ended 31 December 2018 which are set out on pages 10 to 12.

### **Respective responsibilities of the Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charities Commission (under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

*P West*

*9/15/19*

.....

.....

**Paul K West ACA**  
Chartered Accountant  
2<sup>nd</sup> Floor, 1 Church Street,  
Leighton Buzzard,  
LU7 1AE

Date