

THE MUSCLE HELP FOUNDATION

England & Wales · Charity number 1096716

Details

Other names	POLE2POLE, THE MUSCLE HELP FOUNDATION, THE MUSCULAR HELP FOUNDATION
Status	Registered
Legal form	Other
Registered	2003-03-26
Register	View on the Charity Commission register

Contact

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Activities

Objects: [I] THE RELIEF IN SICKNESS OF PEOPLE SUFFERING FROM MUSCULAR DYSTROPHY AND ALLIED NEUROMUSCULAR CONDITIONS [II] SUCH OTHER CHARITABLE ACTIVITIES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE

Activities: Delivering Muscle Dreams for children and young people between the ages 8 and 28 with Muscular Dystrophy and allied neuromuscular conditions throughout the United Kingdom.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£83,573	£88,167	-	-
2024-02-29	£128,389	£91,972	-	-
2023-02-28	£88,880	£78,572	-	-
2022-02-28	£30,263	£114,331	-	-
2021-02-28	£137,667	£80,914	-	-

Trustees

Name	Role	Appointed
Matthew Adams	Chair	2020-01-08
Michael Rudman		2018-08-01
SUSAN MCGRATH		2024-05-01

THE MUSCLE HELP FOUNDATION

England & Wales - Charity number 1096716

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
THE MUSCLE HELP FOUNDATION**

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

THE MUSCLE HELP FOUNDATION

**Contents of the Financial Statements
for the Year Ended 28 February 2025**

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THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2025

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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 MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims and public benefit

The Muscle Help Foundation (MHF) charity's Trustees present this annual report, which includes the charity's financial position for the period year-ending 28 February 2025. The provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) have been adopted, specifically relevant for those charities who prepare their financial statements aligned to the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

CHARITY OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The Muscle Help Foundation's charitable purposes (for the benefit of the public) are held in its objects clause, within its Deed of Trust as outlined below:

- I) The relief in sickness of people suffering from Muscular Dystrophy (MD) and other allied neuromuscular conditions
- II) Such other charitable activities as the trustees shall determine from time to time

Operating Across the UK

The Muscle Help Foundation charity operates across **the UK, specifically** England, Scotland, Wales and Northern Ireland.

Classification of Charity

Charity purpose (the **what**): specifically, the advancement of health or saving lives

Charity's beneficiaries (the **who**): people with disabilities, specifically Muscular Dystrophy (MD)

Charity's operational method (the **how**): delivering services and/or other charitable activities deemed appropriate in line with its objects

Charitable Services Delivered

In the period under review, the MHF charity continued to prioritise the operational delivery of its core services - collectively known as Muscle Dreams - for vulnerable children, young people, and young adults (aged 8-28) across the UK. Post-pandemic, the organisation has remained committed to ensuring that these impactful experiences are accessible, inclusive, and responsive to beneficiaries' needs. During this reporting period, service delivery encompassed the following areas:

- **Muscle Dream Programmes:** Group-based experiences designed to bring together multiple beneficiaries and their families, creating shared moments, connection, and community
- **Virtual Muscle Dreams:** Now in their fourth post-pandemic year, these accessible online initiatives continued to play an important role in the charity's delivery model, extending reach and reducing barriers for participation
- **Individual Muscle Dream Interventions:** Bespoke, one-to-one experiences tailored around a single beneficiary, while ensuring full involvement of parents, siblings, wider family members and in some cases Children's Hospices
- **Wellbeing for Mums:** Emotional and mental health support provided through the charity's Virtual Mindfulness Programmes, offering a safe, supportive environment for mothers within the MHF community.

Current Core Mission & Nomination Sources

MHF's current core mission is to deliver **657 transformational Muscle Dream experiences** for vulnerable children, young people, young adults, and their families across the UK. The number **657** represents the total number of muscles in the human body and serves as a symbolic target - driving the charity's ambition to create 657 impactful interventions, experiences, or memorable moments-in-time that enrich the lives of its beneficiaries.

Muscle Dream nominations are received from a diverse range of referral pathways, including:

- **Direct family nominations**, often via word-of-mouth from those familiar with MHF's work
- **Referrals from past beneficiaries and their families**
- **Children's Hospices**, which showed an approximate 15-20% increase in nominations during the 2024/25 period
Hospices that receive programme updates + e-news communications from MHF demonstrate higher levels of engagement
- **Specialist neuromuscular care advisers** with established knowledge of the charity
- **Family support workers** operating within local communities + local county councils
- **Social care professionals** that include care or advocacy workers that support individuals and families in various settings
- **UK children's hospitals**, including Birmingham Children's Hospital and Great Ormond Street Hospital
- **Social media platforms**, such as Facebook, Instagram & TikTok

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2025

Purpose, Enrichment & Hope

Now in its 21st year of operation, MHF's founder and CEO M McGrath MBE has continued to work with unwavering dedication to ensure the organisation remains valid, relevant, and firmly aligned to its core values. This commitment underpins the charity's mission to provide every beneficiary with a sense of **purpose**, meaningful **enrichment**, and renewed **hope for the future**.

OBJECTIVES AND ACTIVITIES

Isolation and Mental Health: Key Contributory Factors

During the reporting period, evidence gathered through the charity's Virtual Muscle Dream interventions has highlighted a growing concern: many beneficiaries and their families are experiencing sustained and, in some cases, worsening feelings of isolation (aleness).

MHF's community is particularly vulnerable, and conversations, especially with mothers by MHF's CEO, continue to reveal daily experiences that are exhausting, solitary, and emotionally challenging. Many describe periods of low mood linked directly to the ongoing pressures of care, uncertainty, and limited support, all of which reinforce this sense of isolation and 'being forgotten'.

Central to MHF's mission is its commitment to supporting vulnerable young people and their families by helping them feel less alone and anxious, and more connected. Feedback received by CEO M McGrath MBE from across the MHF community confirms a decline in mental wellbeing and rising levels of isolation. This insight continues to shape the charity's strategic direction, reinforcing the importance of developing and delivering Muscle Dream initiatives with a stronger emphasis on wellbeing and social connection.

DUCHENNE MUSCULAR DYSTROPHY (DMD) - MHF BENEFICIARY INSIGHT

Ruthlessly Progressive Disease

Approximately 96% of MHF's beneficiaries are vulnerable children, young people, and young adults aged 8 to 28 who are living with Duchenne Muscular Dystrophy (DMD) - this is the most severe and life-limiting form of muscular dystrophy. DMD is a relentlessly progressive condition for which there is currently no cure, and which is ultimately fatal. MHF remains the only wish-fulfilment charity in the UK that supports individuals with DMD beyond the age of 18, providing vital experiences and services to those facing this devastating and life-shortening illness.

Diminished Mobility, Wheelchair Use and Declining Lung Function

Duchenne Muscular Dystrophy (DMD) predominantly affects boys, with an estimated incidence of one in every 3,500-5,000 male births (Source: Muscular Dystrophy UK). In the UK, approximately 2,500 boys and young men are currently living with DMD, and around 100 new cases are diagnosed each year.

As DMD progresses, the loss of muscle strength leads to a significant decline in mobility. Most children with DMD will require a wheelchair by the age of 10 or 11, and by early adolescence (typically between 14 and 16), full-time wheelchair use is expected. With increasing physical deterioration, maintaining good nutrition and healthy posture becomes progressively more difficult, contributing to further complications.

Declining lung function is a major clinical concern. The progressive weakening of respiratory muscles reduces the ability to breathe effectively and clear infections, making even routine illnesses potentially dangerous. Families live with the constant awareness that common viral infections, such as colds, can escalate rapidly, exacerbating breathing difficulties and, in severe cases, leading to life-threatening complications.

Duchenne Muscular Dystrophy (DMD) is a progressive condition that causes muscles to weaken over time. As the disease advances, children and young people with DMD may lose the ability to walk and require support for breathing. The heart muscle can also be affected, which may lead to serious cardiac complications that need specialist medical care.

Beyond the physical challenges, many individuals with DMD experience learning and behavioural difficulties that benefit from tailored support from clinical professionals. Throughout every stage of the condition, families, including siblings, provide essential care, strength, and emotional support, helping individuals with DMD live life to the fullest.

BiPAP Ventilation in Late Adolescence and Adulthood

As individuals enter late adolescence and early adulthood, many experience a progressive decline in respiratory function that can significantly affect breathing. In these cases, BiPAP (bilevel positive airway pressure) ventilation is used to provide non-invasive respiratory support by delivering assisted airflow to the lungs.

This support may be required during both daytime and nighttime hours, depending on clinical need. Advances in medical care and a growing understanding of Duchenne Muscular Dystrophy (DMD) have significantly improved life expectancy, enabling more individuals to live into adulthood while benefiting from enhanced respiratory support and comprehensive clinical care.

**OBJECTIVES AND ACTIVITIES
MORTALITY INTELLIGENCE 2024/25 - ELEVEN (11) DMD DEATHS**

During the reporting period, the Muscle Help Foundation was informed by eleven families of the tragic loss of their sons, all of whom were living with Duchenne Muscular Dystrophy (DMD). Compared to the previous year, the average age at the time of death (in this period) was still within the 19 years age span. In several cases, bereaved families, as well as friends, contacted the charity to request guidance on making in-memoriam donations, reflecting the role the charity plays as a trusted point of support during times of profound loss.

Across the year, the charity's CEO M. McGrath MBE had several deeply profound conversations with often dads, providing comfort. Enduring relationships built over many years with families continue long after any formal support has ended.

CONDITION PREVALENCE & DATA INTELLIGENCE

Muscle-wasting conditions, including muscular dystrophy (MD), are now known to be far more common than previously estimated. In terms of data intelligence, the most current research funded by Muscular Dystrophy UK, based on millions of UK GP records, suggests that around 110,000 people were living with these conditions in 2019, compared with earlier estimates of approximately 70,000.

This revised data highlights the true scale of the challenge. Muscular dystrophy is still sometimes confused with multiple sclerosis (MS), despite being a distinct condition, and the number of people affected by muscle-wasting conditions is now thought to be comparable in scale to those living with MS, with diagnoses continuing to rise each year.

SAFEGUARDING WITHIN THE MHF CHARITY

Safeguarding is embedded in the charity's DNA and underpins every aspect of its work. It is not treated as a procedural requirement, but as a fundamental priority that guides all interactions with vulnerable children, young people, adults and other groups such as volunteers. The charity's activity is reviewed annually against a robust safeguarding framework, informed by its code of practice and comprehensive policies. All relevant personnel complete regular online training, and safeguarding is a standing, high-priority agenda item at the start of every trustee meeting.

At each meeting, the CEO, M. McGrath MBE, provides a formal safeguarding update to the Board. The charity maintains a zero-tolerance approach to safeguarding, ensuring that the safety, dignity, and wellbeing of beneficiaries remain central to every decision and action.

Safeguarding is a fundamental duty of the charity and is central to all aspects of its work, particularly where activities involve vulnerable children, young people and their families. The charity is committed to providing a safe, respectful and protective environment in which all beneficiaries are treated with dignity. Safeguarding risks are actively identified, managed and regularly reviewed, with clear procedures in place to ensure timely and appropriate responses to any concerns.

Safeguarding protocols are embedded across all Muscle Dream activities, supported by mandatory training for staff and volunteers. This framework ensures the charity meets its legal and regulatory responsibilities and maintains the trust of beneficiaries and their families, placing their safety and wellbeing at the forefront of all decision-making and service delivery.

LIVED EXPERIENCES / BOARD DIVERSITY

Lived experience is a cornerstone of the charity's ongoing leadership and governance. MHF's CEO, M. McGrath MBE, lives with limb-girdle muscular dystrophy (LGMD2A) and is a full-time electric wheelchair user. He brings first-hand insight into the daily realities of living with a muscle-wasting condition. In addition, members of the trustee board include individuals who either live with muscular dystrophy themselves or have close family experience of the condition.

This depth of personal experience ensures that strategic decisions continue to be grounded in reality, empathy and practicality, enabling the charity to remain truly beneficiary-led. The Board's wider diversity of backgrounds, skills and perspectives further strengthens governance, encouraging robust challenge, more inclusive thinking and better-informed decision-making. Together, this blend of lived experience and professional expertise ensures MHF's direction remains responsive, credible and closely aligned to the real needs of the community it serves.

OBJECTIVES AND ACTIVITIES

DATA HEADLINES - COMMUNITY ENGAGEMENT

MHF's Muscle Dream activities directly impacted the lives of < 74 > beneficiaries & their families across the 2024/25 period

15.5yrs	Average beneficiary age across 12 months (1st March '24 - 28th Feb '25)
62%	Beneficiaries below the age of 18yrs
74	No. of Muscle Dreams delivered across year, excluding virtual wellbeing 'Mindfulness for Muscle Warriors
20*	Mums' sessions*
20*	No. of Muscle Warrior Mum who attended above virtual sessions in Oct '24 + Dec '24 respectively
100%	Applications for Muscle Dreams received via MHF's standalone online nomination forms
41	New (1st time) Muscle Dream beneficiaries to the charity
11	No. of bereaved families that reached out to the MHF charity
6	No. of 1st time beneficiary participants who attended the 2nd annual MSC Cruise 'Captain of the Seas' partnership programme
35	No. of nominations for annual (13th year) flagship Porsche Muscle Dream Programme in partnership with Porsche Cars GB*
24*	No. of MHF Volunteer Hosts who selflessly supported above flagship Porsche Muscle Dream Programme
26	No. of families (from who attended MHF's 2024 BIG Family Laughter Christmas Party*
17*	No. of counties from across the UK including 1 family from County Armagh (Northern Ireland) who attended above Party

STRATEGIC IMPACT OF MHF VOLUNTEERS - SPOTLIGHT

Modern-day volunteering plays a measurable and strategic role in the sustainability and effectiveness of most charitable organisations. National and sector research consistently shows that volunteer-led delivery models significantly increase a charity's reach, efficiency and community trust. For small charities, volunteers represent critical capacity, often providing skills and expertise that would otherwise be financially inaccessible.

"Driven by technological advancements and evolving social dynamics, the landscape of volunteering is facing a drastic transformation. In the UK, there has been a steady decline in formal volunteering, falling from 37% in 2020 to likely 27% in 2026." Source: Rosterfy

At MHF, volunteers function as a core operational asset. Their contribution enables Muscle Dream programmes to be delivered at a scale and quality that far exceeds what could be achieved through paid staff alone. By supporting beneficiary engagement, event delivery, family support and operational logistics, volunteers directly improve service accessibility and consistency. This creates measurable outcomes such as increased participation rates, higher beneficiary/family satisfaction and stronger long-term engagement with the MHF's Muscle Warrior community.

Pictured below: MHF Volunteer Cohort (June 2024) - supporting MHF's flagship 2024 Porsche Muscle Dream Programme



OBJECTIVES AND ACTIVITIES

Volunteers also generate significant social return on investment. Beyond the immediate delivery of services, they drive wider impact by strengthening local networks, acting as advocates/champions within their own communities and networks, as well as increasing public awareness. Evidence across the voluntary sector shows that active volunteers contribute to improved organisational resilience, reduced service gaps and greater innovation through diverse professional and lived experience.

Importantly, the value of volunteering is reciprocal and sustainable. There is much current research demonstrating that volunteers experience increased wellbeing, stronger social connection and greater civic engagement, which in turn supports long-term retention and organisational stability

"Without the ongoing commitment of our volunteers, without the high-value contribution they bring, it's my belief that the Muscle Help Foundation charity would not be able to deliver its mission at its current depth or indeed its scale." (Source: CEO, M McGrath MBE)



For the MHF charity, the structure and support provided by volunteers creates a scalable and resilient model of impact:

- a) greater volunteer engagement leads to greater reach
- b) stronger / enhanced community trust
- c) improved outcomes for children, young people and their families living with muscular dystrophy

BBC CHILDREN IN NEED - UPDATE

The three-year grant (value £45,000) received from BBC Children in Need has been instrumental in enabling the charity to push on with its work in making a difference to vulnerable children and young people living with Muscular Dystrophy. In this reporting period, the 2nd instalment of £15,000 will continue to support the charity's efforts. Funding will directly strengthen and safeguard the wellbeing of some of the most vulnerable young people in our community. With this invaluable support, MHF can continue its crucial work of ensuring that beneficiaries feel seen, supported and empowered.

Thanks to BBC Children in Need, the charity will be able to deepen its focus on "supporting the continued and crucial wellbeing of our vulnerable beneficiaries", ensuring that challenges associated with MD are met with compassion, connectivity and opportunity. The grant will also enable MHF to reduce feelings of isolation by helping young people stay connected through the charity's STRONGER TOGETHER ethos.

OBJECTIVES AND ACTIVITIES

Through its Muscle Dream interventions, MHF will open further life-development opportunities that strengthen self-belief, nurture self-esteem, build confidence and enhance personal resilience. MHF wishes to express its heartfelt appreciation to BBC Children in Need for their vital support, which will have a lasting, empowering impact on the lives of the children and young people the charity exists to serve. The 3rd and final instalment will be made in the 2025/26 period and will be duly reported on.

MHF HIGHLIGHTS FOR PERIOD BEING REPORTED ON:

Q1 March - May 2024: highlights included...

April - 'Become a Master of the Sea' Muscle Dream programme on board MSC Euribia, in partnership with MSC Cruises designed for 6 beneficiaries (8-12yrs) - for aspiring adventurers, this unique onboard experience was created exclusively for the MHF charity by MSC Cruises, with insights on what does it take to be Captain of one of the world's largest ships to having a number of VIP meet-and-greets to enjoying a delicious lunch, plus meeting the ship's Captain on the bridge.

May - the MHF charity received a £20k Award from the National Lottery (Community Fund) to support its continued work with children, young adults and their families living with Muscular Dystrophy (MD). The project funded was called 'Growing Beneficiary Engagement & Amplifying Reach via Children's Hospices' - the charity's intention is to reach more vulnerable families with MD by engaging directly with Children's Hospices across the UK where due to funding constraints, vital services such as respite are increasingly diminishing. This funding will enable MHF to build more collaborative relationships with Children's Hospices specifically those who offer services to children and young people living with Muscular Dystrophy - such services include for example the provision of respite.

"Essentially, the Muscle Help Foundation charity provides a form of respite at home for vulnerable children, young people and young adults with muscular dystrophy, and their families" Source: P Farthing, Chief Executive of Shooting Star Children's Hospices

With this funding, the project aims include **A)** Generation more engagement and visibility of MHF's work **B)** Increase the number of Muscle Dream interventions it delivers **C)** Help bring past beneficiary stories alive through storytelling and **D)** Improve the wellbeing of beneficiaries

"The Muscle Help Foundation is delighted that The National Lottery Community Fund has recognised our work in this way. Now, thanks to National Lottery players, the charity will be able to press on with its plans to broaden the range of wellbeing opportunities and spread the magic, love and impact via our work. This funding will help us reach more vulnerable children living with Muscular Dystrophy. This is so important because it helps both the children and their families' not only build relationships with others facing similar challenges but also establish their own supportive circles of friends and peers through the charity's tribal community of Muscle Warriors." Source: M McGrath MBE, CEO

Q2 June - August 2024: highlights included...

June - our first engagement with Supercar Driver Ltd and the creation of a Supercar Muscle Dream Programme offering a uniquely immersive experience as part of the 2024 'Secret Meet' experience at Silverstone. Eight (8) beneficiaries and their families joined the charity in its own Brooklands Hospitality Box overlooking the circuit for an exclusive day. From the roar of engines and a mind-blowing F1 demonstration to a ludicrously awesome hypercar parade, this showcase event was designed for those that love beautiful cars.

June - saw the charity's flagship Porsche Muscle Dream Programme take place. Ten (10) beneficiaries and their families arrived at Whittlebury Park (Towcester) for the start of a two-day immersive driving experience. Over 30 nominations were received for ten (10) places. Supported by the Porsche Experience Centre (Silverstone) and with another amazing cohort of dedicated MHF Volunteer Hosts, including MHF Volunteer film crews and photographers, the event (13th year of delivery) was a great success evidenced by feedback and evaluations.

OBJECTIVES AND ACTIVITIES

Pictured below: Feedback received from the father of one of MHF's 2024 Porsche Muscle Dream beneficiaries (Alex)



June - first announced in the King's Birthday Honours list in June 2023, the charity was extremely proud to see its founder and CEO M McGrath MBE receive his Member of the Order of the British Empire (MBE) award on Wed 12th June 2024 at Windsor Castle from Anne, Princess Royal in recognition for charitable services to People with Muscular Dystrophy (MD). The Honours system celebrates people who go above and beyond to change the world around them for the better and seeks to reward those doing vital and extraordinary work across the country.

"My warmest congratulations to Michael. I have had the privilege of knowing him as his expedition Patron and friend for many years. His achievements in reaching both the North and South Poles and his continuing work with the Muscle Help Foundation charity has been exemplary. I believe Michael's qualities are best summed up by those listed by my grandfather Ernest Shackleton for a Polar Explorer, namely - Optimism, Patience, Imagination with Idealism and finally Courage." Source: The Hon Alexandra Shackleton, the granddaughter of Sir Ernest Shackleton, the Irish Polar Explorer.

Pictured below: the Muscle Help Foundation charity's founder & CEO M McGrath MBE



OBJECTIVES AND ACTIVITIES

June - saw families from the Muscle Warrior Powerchair Football community come together in a relaxing setting for some wellbeing down-time. An opportunity to recharge and reconnect within the stunning private grounds of Munden Estate (Hertfordshire), offering an afternoon of calm, peace and serenity. The smooth sounds of soul and jazz were performed live.

Q3 September - November 2024: highlights included...

Sept - the MHF charity as worked closely with the Wetwheels charity for several years. Partnering once again with Wetwheels and their fully accessible powerboating services, MHF delivered a remarkable wellbeing intervention at Hamble Marina (Hampshire). An entire day spent out on the Solent and along the beautiful Beaulieu River to Bucklers Hard. For young people living with muscular dystrophy, the chance to be out on open water is far more than a day trip - it is a rare opportunity to break free from everyday constraints and experience the sea in a way that is truly immersive, liberating, and deeply restorative.

This inclusive adventure allows our Muscle Dream beneficiaries to take an active role at the helm, using adapted steering controls directly from their wheelchairs. The ability to drive the boat themselves and feeling the movement of the water, the fresh air, and the independence that comes with controlling such a powerful vessel creates a profound sense of capability and confidence. It invites them to see themselves not as passengers, but as explorers.

For the charity's Muscle Warrior families, the shared experience of being out on the water brings its own emotional rewards. The sea becomes a space where worries soften, horizons open, and moments of joy are felt collectively. Together they experience a safe, stimulating and uplifting environment that supports physical, mental and emotional wellbeing. The day fosters connection, pride and a renewed belief in what is possible, not just on the water, but beyond it.

Sept + Oct - two further Flying Muscle Dream Programmes took place in partnership with our friends at Aerobility (Blackbushe Airport). Two beneficiaries (respectively in each month) took to the skies, each given the chance to take the controls, experience level flight, and earn their wings. For people living with disabilities, this personalised flying intervention opens a world that is often out of reach, one where limitations fall away and the pure freedom of flight takes over. It offers a rare and empowering sense of liberation, expanding horizons both literally and figuratively.

Delivering more than a memorable experience, it provides an extraordinary sense of personal achievement, a powerful boost in self-confidence, and a meaningful lift in wellbeing. Given the chance, beneficiaries are amazed by what they can accomplish. The joy of flying becomes a catalyst for new possibilities, strengthened further by the positive social connections formed with other young people and their families.

Oct - CEO M McGrath MBE was invited by Southampton Children's Hospital to present the services of the MHF charity to a group of paediatric neuromuscular advisers, physiotherapists, transition care coordinators and occupational therapists.



"Thank you so much for your time. Your presentation was extremely informative, and it was uplifting to hear the incredible impact and difference you are making for NM (Neuromuscular) patients. As an outcome, we are going to create a standalone patient list and forward your Muscle Dream programmes and virtual session information to parents who would like to be informed. As previously discussed over the phone, I shall be in touch when I retire as this is such a worthwhile cause." Source: Paediatric Neuromuscular MDT Co-ordinator

OBJECTIVES AND ACTIVITIES

"It was a pleasure to hear from Michael and to find out more about the Muscle Help Foundation charity and the amazing work they do for young people with muscular dystrophy and their families. The workshops and programmes the charity run sound like an amazing opportunity and something I will most certainly be considering within my neuromuscular clinics going forward. Michael was incredibly passionate, informative and clearly dedicated to the work of the charity and the measurable difference it makes to the vulnerable young people it supports. Thank you so much for all your continued hard work and for coming to meet us in person."

Source: Senior Paediatric Occupational Therapist

Nov - MHF's CEO M McGrath MBE, together with S McGrath (trustee) were invited to attend the 22nd Action Duchenne Annual International Conference held on Friday 8th to Saturday 9th Nov 2024. This is a key event attracting patients, families, experts, and supporters. In bringing like-minded people together, this year's themes focused on Education, Connection, and Wellbeing. Some 368 attendees were hosted across 26 sessions, offering both learning and community-building moments. The conference provided MHF's CEO with an opportunity to meet Action Duchenne's CEO F Boulton, meet past Muscle Dream beneficiary families, network and make new connections.

Nov - in an exclusive collaboration with our long-standing partners at Warner Bros. (Studio Tour: The Making of Harry Potter) UK Education Unit, the Muscle Help Foundation (MHF) charity proudly delivered a one-of-a-kind, immersive experience. The virtual programme offered our Muscle Warrior community rare access to the world of film and the wider creative industries. This tailored session shone a light on the rich possibilities of careers in this dynamic sector, from the magic of filmmaking and script development to the craft and innovation that shape every on-screen moment.

Crucially, the programme highlighted how the creative industries are evolving to champion greater representation, including increasing opportunities for people with disabilities - this was a message that resonated deeply with our Muscle Dream participants. Designed to inspire, empower and broaden horizons, the experience encouraged young people to see themselves within a world driven by imagination, storytelling and creative expression.

Five (5) young people with muscular dystrophy took part, each benefiting from direct exposure to industry roles, collaborative learning, and confidence-building activities. They explored the skills that fuel creative careers, discovered new ways to express their own ideas, learned to listen and contribute within a group dynamic, and connected with others; this reinforced the value of community, creativity and possibility.

Nov - during the period being reported on, there were several fundamental changes to the previous year's efforts regarding what was previously known as **'Meatballs for Muscle Dreams'** referenced as a mass participation campaign, focused on the month of November, to **'Meatballs for Muscular Dystrophy'** now more causally focused and communicated as a fundraising initiative focused across 12-months (rather than 1-month).

Taking on board the recommendations and learnings from the previous year, the plan in this period was to deliver greater clarity around messaging, further simplify the fundraising engagement process, define the target sectors and industry sub-groups that MHF was looking to engage with more precisely, refresh the microsite and explore scalability. It's recognized that with MHF's already extremely limited resources, such a task would require a considerable investment in time and budget.

It's clear that in identifying new industry connections, meeting, prospecting and developing project advocates, having longer lead times (based on for example 6-12 months) in building and activating these relationships would be required. Over the 4-6 months in this 2024/25 reporting period, some progress was made around the following operational points:

- 1) Identifying a group of hospitality professionals who would agree to help amplify awareness
- 2) Drawing up a list of key hospitality associations & membership bodies like the Royal Academy of Culinary Arts
- 3) Start identifying hotels (independent / groups), restaurants (groups), pubs (local/regional chains) and contract catering businesses
- 4) Assessing the associated costs of further developing this fundraising initiative
- 5) Scope out a budget and an income generation forecast based on a 12-month (year-to-year) cycle as a result of the new strategy

A new relationship is being established with the online media publication 'Hospitality and Catering News' (H&CN) to help raise further awareness of MHF's standalone foodie fundraising initiative. Based in the UK and with their extensive reach, H&CN focuses on reporting news and developments in the hospitality and catering industry. It publishes content in English and covers topics relevant to professionals, businesses, and stakeholders involved in areas such as food service, restaurant openings, industry trends, and other hospitality-related news.

OBJECTIVES AND ACTIVITIES

It's clear that during this 2024/25 period, time was invested by CEO M McGrath MBE to develop the operational pillars needed to further refine the fundraising proposition, consolidate efforts to date and scope out a new strategic plan. It is recognized that some excellent relationships and supportive foundations have been established.

"Planning is an upfront investment in success. This is precisely why with further thought and time, it's felt that in its newly defined position as a fundraising initiative, Meatballs for Muscular Dystrophy has the potential to contribute to the charity's income capability. From the start, I have always maintained the position that with time, dedication and resolve, there's no reason why a small charity, albeit with limited resources, can't innovate by adopting a collaborative, partnership-working model. I believe that securing advocates will help achieve a level of sustainability." (Source: CEO M McGrath MBE)

Nov - meet ten-year-old boy-D (pictured below) who lives with Duchenne Muscular Dystrophy (DMD) plus complications associated with heart failure. The MHF charity was approached by the Salford Care Organisation who made the initial referral for boy-D and his family to contact the charity to explore the possibility of creating a bespoke one-to-one Muscle Dream intervention built around his love of computer games.



Boy-D's story is deeply profound. The family discovered MHF through Together for Short Lives, another UK registered charity for children's palliative care, whose vision is for children and young people in the UK with life-limiting and life-threatening conditions and their families to have as fulfilling lives as possible, and the best care at the end of life.

This 1:1 intervention brought boy-D and his family immense joy and happiness. Together, many cherished memories were created. The MHF charity would not have been able to achieve this once-in-a-lifetime experience without the extraordinary support shown by the Special Effect Charity, the Hilton Deansgate (Manchester) & their spectacular Cloud 23 team at the top of the hotel - for their support, we are truly grateful.

"I simply have no words for the amazing efforts you have put together for this family. I know they would have been the most thankful and this is something that will mean the world to boy-D and his family forever more. As you yourself said, boy-D is the most wonderfully spirited young man and I believe in him meeting you, will be inspiring for him, and he will use that as a superpower moving forward. I am so grateful for coming across your amazing charity and the work you do - in my 15 years of doing this job as a Senior Nurse, this moment, because of you, has to be one that I will carry with me forever.

Your charity has given me and my team hope. You have helped us see some light within some stressful days working for the NHS. Sometimes we forget briefly why we do what we do, but then moments like this solidify why us nurses love our job. On behalf of me and the whole CCN team, thank you."

Source: E Lowe, Senior Nurse - Children's Community Nursing [CCN] Team, Salford Royal NHS Foundation Trust, Salford Care Organisation, Part of the Northern Care Alliance NHS Group

Q4 December - February 2025: highlights included...

OBJECTIVES AND ACTIVITIES

Dec - earlier in the year, MHF's CEO M McGrath MBE met with the A Terpening, Charity Director at Room to Reward, an organisation that offers luxury breaks for outstanding volunteers. Room to Reward is a unique volunteer recognition charity created to say 'thank you' to those that do so much, for so many. A small charity making big waves in the hospitality and voluntary sectors, Room to Reward recognise the importance of, and say 'thank you' to, the many inspirational volunteers who give up their time to help others. Their mission resonated and with a clear alignment of values, the MHF charity (under the category disability) is now a proud partner of Room to Reward.

Their purpose is summarised by its founder, N Roach who said: "Up and down the country, there are so many people helping, caring and loving others. A lot of those people, really need a break. We can give those people a break, use some empty rooms, and really make a difference."

As mentioned earlier in this report, MHF's Volunteers are the lifeblood of the charity. Most of our volunteers go above and beyond in supporting our Muscle Dream interventions. We were thrilled to nominate in the 2024/25 period, three 'Hidden Heroes', in other words, three dedicated MHF Volunteers who really make a difference with their selfless commitment in supporting the cause. There is no cost to the MHF charity or to the nominees other than travel costs. Nominated 'Hidden Heroes' have the full choice of 150+ hotel partners to enjoy a luxury 1-2-night hotel break including bed & breakfast (on a complimentary basis) all arranged by Room to Reward.

MHF's 'Hidden Heroes' for the period being reported on were:

- N Hamilton
- S Luff
- M Ridgers

Dec - held on the 22nd of Dec 2024, the charity's 'BIG Family Laughter Christmas Party' became a powerful moment of connection for twenty-six (26) vulnerable families from across the UK, offering them a joyful space to feel seen, supported, and part of something bigger. Although the charity's beneficiary age range is currently 8-28 years, this fully inclusive celebration welcomed every member of the family - from parents, siblings and extended relatives to carers and PAs, the event recognised the importance of togetherness for those navigating the challenges of rare neuromuscular conditions.

Now in its 4th year, the two-hour virtual gathering has evolved into far more than a festive activity - it is a shared moment of belonging, bringing families together at a time of year that can often feel isolating. By creating a communal experience filled with warmth, laughter and collective celebration, the event nurtured emotional wellbeing and strengthened the bonds within and between families. With Christmas jumpers on and spirits lifted, participants enjoyed a much-needed pause from daily pressures - embracing joy, connection and the simple comfort of knowing they were celebrating with others who truly understand their journey.

Feb - four (4) Muscle Warrior rugby fanatics headed to Allianz Stadium (Twickenham) to join 82,000 other spectators singing Swing Low, Sweet Chariot before watching the ENG v SCO match, part of the Guinness Six Nations series. Four accessible rugby packages, watching England fight for Calcutta Cup glory in rugby's most historic international fixture, inside the hallowed and iconic grounds of the Allianz Stadium. The Muscle Dream programme included allowances for the England Rugby Store, and subsistence together with a contribution to travel expenses.

"We wanted to express our deepest gratitude, on behalf of our entire family and especially boy-C, for that wonderful gift. It was a unique and unforgettable experience that we enjoyed to the fullest. Feeling that passion, that indescribable excitement of being there, witnessing two of the best teams in the world, was simply extraordinary. It was a very special day. We enjoyed every moment, from the trip there to the journey back. Boy-C was beyond excited, and for one day, all worries disappeared."

We truly appreciate it from the bottom of our hearts. Thank you for giving children with muscular dystrophy special days like this. Thank you for your dedication, for taking the time to organize every detail, and for thinking of those most in need. May God bless your organisation. We are immensely grateful. With love and gratitude."

Source: L Pérez, E Teixeira, Boy-C

"What a fantastic day, thanks you so much!! My son had an incredible time. I was so incredibly pleased to be there and share the experience with him. We both loved it! So well organised. Your MHF Volunteer Jason was brilliant. We had a real bonus at the end bumping into the rugby legend Jonny Wilkinson who was very generous with his time. Thank you so much - truly amazing! We are Muscle Warriors!"

Source: T Barnley + Boy-H

OBJECTIVES AND ACTIVITIES

Feb - in the 2024 Optegra Championships (Powerchair Football), the Muscle Warriors Powerchair Football Team which received support in 2024 from the Lillywhite Foundation, had many an outstanding performance. At one point in the season, and after 5 games & 5 wins, most notably over Man Utd, then GBG Knights, then Villa, the team moved into the top spot! Such moments-in-time uplift the whole team.

The impact of the Muscle Warriors PFC on players' wellbeing is profound, not only because it supports individuals living with muscular dystrophy (MD), but because it transforms the challenges they face into opportunities for growth, connection and resilience. While MD presents daily physical and emotional hurdles, the Club provides a powerful space where those adversities become shared experiences that strengthen, rather than diminish, hope.



Through the inclusive and accessible sport of powerchair football, young people with MD come together as teammates, discovering camaraderie, purpose and the confidence that emerges from striving, training and competing side by side. Within this environment, every challenge, on or off the pitch, becomes a chance to build skills and deepen friendships.

As a result, being part of the Muscle Warriors PFC continues to foster:

- a) A meaningful boost in self-esteem and a renewed sense of confidence
- b) Opportunities to form new friendships and exchange valuable knowledge within a supportive community of families and carers
- c) Greater social connection that enriches family life
- d) A powerful reduction in feelings of isolation through belonging, teamwork and shared ambition

TRUSTS & KEY DONATIONS RECEIVED IN 2024-2025 PERIOD INCLUDED:

Grants/Donations Unrestricted

May 2024: National Lottery = £20,000

June 2024: Childwick Trust = £5,000

Jan 2025: St. John & Marine van Vlissingen Foundation = £5,000

Nov 2024: BBC Children in Need - 2nd phase grant = £15,000 (Revenue for all three phases fully recognised in prior year financial accounts)

Grants/Donations (Core Costs)

June 2024: Frank Litchfield = £5,000

Dec 2024: Anton Jurgen = £6,000

May 2024: Jeans for Genes = £750

FINANCIAL REVIEW

Reserves policy

The Board of Trustees have reviewed the guidance contained in the Charity Commission paper CC19 "Charity Reserves: Building Resilience". The paper acknowledges there is no single level, or even a range of, reserves that is right for all charities. Whilst the charity continues to maintain a **minimum** level of unrestricted undesignated reserves in order to cover 6 months' future operational costs and cash flow "troughs" (estimated currently to be in the region of £50,000), the Board considers a range of 6-12 months to be appropriate in light of:

- (i) the current economic climate
- (ii) the size of the Charity (which leaves it more exposed to adverse economic conditions unlike larger charities)
- (iii) the Charity's expected short to medium term outgoings

The current reserves position of the Charity is as follows:

- (i) The unrestricted reserves at 29 February 2025 amount to £139,392 (2024: £142,415), which is on the surface outside the Charity's Policy of maintaining a reserve of 6-12 months' worth of expenditure
- (ii) (ii) However, a three-year grant of £45,000, split evenly between the years, was awarded by BBC Children in Need in the Year Ending 29 February 24. As there were no conditional objectives on the grant, the full amount needed to be recognised as revenue, with the cash flows being received £15,000 per year. Excluding the "designated" BBC Children in Need balance, the unrestricted reserves at 28 February 2025 amount to £114,430 (2024: £100,575). Whilst this is still slightly ahead of the Charity's Policy of maintaining a reserve of 6-12 months' worth of expenditure. This slight increase is due to the timings of donations received with, two larger donations received near the end of the financial year that were not able to be spent before the year ended.

Low Funding Base

The Charity operates with a relatively low funding base as a direct consequence of its ability to attract valuable in-kind support. The Board continues to monitor and track the value of such donations, but due to the inherent difficulties in placing an agreed value for accounting purposes, chooses at this time not to include them in the income and expenditure account.

The Charity continues to track in-kind value and the Board continues to recognise the key contribution made by many suppliers in support of its Muscle Dream activities in the UK, a core part of the CEO's role.

FINANCIAL REVIEW
Results for the Year

The Charity's gross income from all sources this year totalled £83,573 (2024: £128,389). The significant decrease in income compared with prior year is due to an unrestricted BBC Children in Need donation of £45,000 over three years that was fully recognised in the prior financial year (despite the cash being received in three, annual instalments) since it contains no performance obligations. Thus, whilst this represents an asset to the Charity, it does not represent a cash flow (£15,000 was received as cash in this year). Secondly, whilst it is treated as unrestricted in the financial accounts, expenditure against it is carefully tracked and monitored, and even handled in a segregated bank account, and is treated as a restricted fund. To simplify explanations, and to better compare like-for-like, the commentary will separate it out as a "designated" unrestricted fund. Excluding the BBC Children in Need donation, income is consistent between the two years.

Total expenditure was £88,567 (2024: £91,972), which left a deficit for the year of £4,594, representing a deficit of £1,571 on restricted funds and a deficit of £3,023 on unrestricted funds (of these unrestricted funds, excluding the designated BBC Children in Need funds, this represents a surplus of £13,856 on undesignated unrestricted funds). Expenditure thus remains consistent between the two years.

The Charity held £144,767 in reserves at the end of the year, of which £114,430 (2024: £100,575) was undesignated unrestricted reserves, £24,961 (2024: £41,841) was designated unrestricted reserves, and £5,375 (2024: £6,946) was restricted reserves.

The vast majority of the Charity's income remains from grants and trusts. Small value but high-volume fundraising and donations from individuals continue to be at a low level, initially as a result of the COVID-19 pandemic, but it has not increased due to the "cost-of-living crisis" that has followed. This represented a solid core for the Charity's income and this reduction in underlying income is an existential threat to the Charity and represents a significant risk for the Charity going forwards, making the Charity even more reliant on winning, increasingly infrequent and competitive, grants and trusts. Whilst the Charity is slightly ahead of its Reserves Policy range (as detailed in the "Reserves Policy" section above), if income drops, the Charity will quickly expend its reserves.

To mitigate these items the Charity has continued working on diversifying its income streams, to not be so reliant on grants and trusts to continue. Two such initiatives are the revamped 'Meatballs for Muscular Dystrophy' fundraising initiative as detailed earlier, and corporate partnerships that are being explored with several entities. Both routes will be explored further in the future. Additionally, the designated fund of £45,000 from BBC Children in Need is paid out in annual instalments of £15,000, which gives a much-needed "guaranteed" base cash-flow for the next three years, reducing the going concern risk and decreasing the funding that needs to be won each year, allowing that time to be focused on delivering Muscle Dreams to our beneficiaries. This financial year was a successful one for the Charity and its income, and the BBC Children in Need income has afforded the Charity much-needed stability after the challenging COVID-19 years. However, next year is the third and final year of this donation and the Charity must be ready to face future income challenges.

Unrestricted undesignated expenditure increased by £20,092, however this is due to a much higher percentage of income that was received last year was restricted, and thus the expenditure was also restricted against those projects. This year, much more activities were funded from unrestricted sources. In total, expenditure decreased by £3,805, a 4% decrease, showing prudent financial management

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is registered as a charitable trust and was set up by a Trust deed. The charity is registered with the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed for a term of 3 years and are eligible for reappointment for a further term, up to a maximum of 3 terms (9 years).

The Chair is eligible for re-election annually and may serve up to a maximum of 5 years as Chair. On 26 September 2017 the governing Deed of Trust was amended to provide further flexibility on Chair terms. In exceptional circumstances the Chair can be re-elected beyond the maximum period of five years up to the maximum period as a Trustee (9 years). In such circumstances the extended re-election will be reviewed annually by the Board.

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Work Breakdown of CEO

There is often much outrage in the media regarding charities' CEOs and their salaries. Due to the nature of running a small charity on the scale of the Muscle Help Foundation, it should be noted that whilst M McGrath MBE is the CEO of the Charity, he is also its only employee. A larger proportion of his time is spent on operational activities rather than management.

Additionally, part of the unique offering of the Charity is the personal hosting and delivery of Muscle Dreams by M McGrath MBE (who himself has Limb Girdle Muscular Dystrophy) and his wife, S McGrath (Trustee & Carer). This common "lived-experience" helps form deeply profound and empathetic connections with both beneficiaries and families. This also means that a larger percent of M McGrath MBE's time is spent on delivery than would otherwise be ordinarily expected. As such, it is deemed by the Charity's Trustee Board unrepresentative to consider the CEO's wages as purely a management and administration cost - the table below illustrates what is considered a fairer and as such more representative breakdown:

Activity	Est. Proportion of Time	Est. Annual Cost to the Charity
Muscle Dream Delivery	60%	£24,600
Fundraising & Income Generation	20%	£8,200
Management & Admin	10%	£4,100
Marketing & Communications	5%	£2,050
Resourcing	5%	£2,050

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The trustees are as follows:

Organisational Structure - the trustees are as follows:

S Spencer (Trustee) appointed 14th December 2016

M Rudman (Trustee) appointed 1st August 2018

M Adams (Trustee) appointed 8th January 2020, (Chair) appointed 15th August 2025.

C Leach (Trustee) appointed 22nd September 2022, (Chair) appointed 16th December 2024. Resigned 13th July 2025.

H Prytherch (Trustee & Charity Treasurer) appointed 19th December 2024. Resigned 31st October 2025.

S McGrath (Trustee & Charity Secretary), appointed 1st May 2024

S McGrath is the wife of M McGrath MBE. The Board acknowledges the potential independence and personal conflict of interest issues that this creates and accordingly sought clearance from the Charity Commission prior to her appointment to the Board. The Commission concluded "no consents or authorities are required from us in the circumstances based on the detailed background supplied."

The Board have also considered the advice in CC29 "Conflicts of Interest" in relation to "conflicts of loyalty". As a small family charity with a disabled CEO, S McGrath's involvement in the day to day running of the charity is critical to its operation, the enablement of the CEO and the success of Muscle Dreams. The Board always has and will continue to be alert to any potential conflict of interest this brings. The controls put in place by the Board in order to continually monitor, assess and mitigate any conflicts of interest are as follows:

1. The Treasurer takes an active role in advising, monitoring and discussing all operational and financial charity matters with M McGrath MBE and S McGrath;
2. All monies paid into and out of the charity are closely monitored on a day-to-day basis by the Treasurer via text alerts direct from the bank and the Treasurer has overall control of internet banking;
3. S McGrath can only make payments up to a maximum of £1000 per day - any higher amounts require countersignature by the Treasurer;
4. All direct debits, standing orders and payments over £1000 are actioned by the Treasurer;
5. Salary payments and amendments for the CEO are managed by the Treasurer, with salary policy set by the Trustee Board (without S McGrath present);
6. The charity has set (and reviews) its Conflict-of-interest policy;
7. The Register of Interests is updated regularly and at each Trustee Board meeting; and

STRUCTURE, GOVERNANCE AND MANAGEMENT

8. The Board has clearly specified that S McGrath is absent from all parts of Trustee meetings that deal specifically with the CEO's performance or any other matter where S McGrath could be perceived to have a personal conflict of interest that could undermine her ability to act solely in the best interests of the charity.

In light of these controls that the Board has put in place, the actual risk of there being a personal conflict of interest is considered by the Board to be low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

MHF's Trustee Board continue to support formal risk management procedures, to assess risks and implement strategies to mitigate risk. In terms of their potential and/or likely impact, risks have been identified and classified as outlined below. Against the strategic aims of the charity, the Board review risks and evaluate them against controls.

Whilst there are many risks for the Board to be aware and cognisant of, the below make up what the Board considers to be the "Key Risks" to the Charity, and whilst the mitigation notes are necessarily brief and "high-level", they are a small summary of the considerations and actions that the Board takes on a regular basis, and the inclusion here is for reassurance purposes. (The full Risk Register is a standing item on the Board's agenda and is reviewed in every Board Meeting).

Risk Description	Impact Description	Impact Level	Probability Level	Priority Level	Mitigation Notes
Financial Going Concern	Reduction in income (for whatever reason) could lead to Charity not able to continue operations.	High	Medium	High	Reserves policy, financials reviewed by Board at each meeting, budgeting process, careful financial rigour, maximising value-in-kind, Treasurer receives daily account movement text messages, continued work on diversifying income streams and maximising support from existing base.
Safeguarding	Someone suffers abuse or harm (particularly a child)	High	Low	High	Extensive, thorough safeguarding policies, standing agenda item at Board meetings, reviewed regularly (audited annually), DBS checks on all volunteers, staff and trustees, "safeguarding quiz" to refresh knowledge. Thorough board recruitment process, aligning applicants' principles, values and beliefs with the Charity, and a focus on diversity of skills and representation, map trustee departure dates and align recruitment timings, evolve cadence of meetings to be more efficient and stay on-top of tasks.
Board Stability / Trustee Capacity	Weakening of Governance and control.	High	Medium	High	Payments cap and limited access to bank accounts, regular bank reconciling, Treasurer receives daily account movement text messages, independent examination of accounts, financials reviewed by Board at each meeting.
Financial Fraud	Financial and reputational impact.	High	Low	Medium	

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

					Safeguarding policy updated to include digital risks, mandated 2FA, sensitive information only communicated through MHF emails or MHF account shared-drive, audit digital skills of team and provide training where needed, ensure emergency contact information up-to-date ahead of all online delivery, PCs/laptops password protected and stored in fixed, locked safe when not in use, data backed up to cloud and physical backup stored in safe.
Data Mismanagement	Data breach or loss, GDPR fine, sensitive data accessed.	High	Low	Medium	
M McGrath MBE or S McGrath Health & Wellbeing	Inability to continue Charity operations	High	Low	Medium	Expression-of-Will-document , contingency planning with outside agreement of support, decentralising of duties amongst volunteers and contractors.
					Segregation of duties, robust training, maintain close relationship with CEO, all working documents saved on shared-drive, replacement support identified, maintain up-to-date role descriptions.
Loss of Key Volunteers/ Contractors	Loss of crucial skills/knowledge for running the Charity.	Medium	Medium	Medium	
S McGrath Conflict of Interest	Bias in evaluation of CEO M McGrath MBE	Low	Low	Low	Limiting payments, removed when discussing CEO performance, etc. (as mentioned above)

INDEPENDENT ASSURANCE

The Charity Commission threshold for an audit requirement is £1m gross income, and below that level requires an independent examination of charity accounts. There has been much bad publicity in the sector over the past few years, most often concerning charities significantly bigger than The Muscle Help Foundation (MHF) which has impacted public confidence of the sector.

The Charity Commission in July 2018 published "Trust in Charities 2018", one key finding of which was "the public want charities to demonstrate good stewardship of funds, to live their values, and to demonstrate impact".

MHF's Trustee Board whole-heartedly supported this desire and unanimously agreed that, whilst not required, their financial statements would be subject to independent audit to provide further assurance to our sponsors, donors, supporters and Trust funds.

To that end, the accounts for the year ending 28th February 2019 were given a full independent audit, rather than the usual independent examination. Whilst this was not necessary due to the size of the Charity, the Board was organisationally confident, and welcomed the rigorous process and opportunity to be transparent and provide additional reassurance.

For the year ending 28th February 2023, the Board decided to opt for an independent examination of the charity accounts, as has been done historically. This will be reviewed annually.

THE MUSCLE HELP FOUNDATION

**Report of the Trustees
for the Year Ended 28 February 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1096716

Principal address

12 Cowslip Grove
Clanfield
Waterlooville
Hampshire
PO8 0WP

Trustees

S McGrath (appointed 1.5.24)
S Spencer
M Adams
M Rudman
H O'Keeffe Trustee (resigned 22.4.24)
A Woolman Trustee (resigned 18.6.24)
C Leech (resigned 13.7.25)
H Prytherch (appointed 19.12.24) (resigned 31.10.25)

Independent Examiner

Stephen Anderson FCCA
Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on **23 December 2025** and signed on its behalf by:



Matthew Adams
Signed on 23 December 2025 @ 14:35

.....
M Adams - Trustee

Independent examiner's report to the trustees of The Muscle Help Foundation

I report to the charity trustees on my examination of the accounts of The Muscle Help Foundation (the Trust) for the year ended 28 February 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Knox Cropper LLP
Countersigned on 23 December 2025 @ 14:42

Stephen Anderson FCCA

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: **23 December**

THE MUSCLE HELP FOUNDATION

**Statement of Financial Activities
for the Year Ended 28 February 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		82,006	-	82,006	127,636
Investment income	2	<u>1,567</u>	-	<u>1,567</u>	<u>753</u>
Total		<u>83,573</u>	-	<u>83,573</u>	<u>128,389</u>
 EXPENDITURE ON					
Raising funds		4,645	-	4,645	3,825
Charitable activities					
Muscle Dreams		<u>81,951</u>	<u>1,571</u>	<u>83,522</u>	<u>88,147</u>
Total		<u>86,596</u>	<u>1,571</u>	<u>88,167</u>	<u>91,972</u>
 NET INCOME/(EXPENDITURE)		(3,023)	(1,571)	(4,594)	36,417
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>142,415</u>	<u>6,946</u>	<u>149,361</u>	<u>112,944</u>
 TOTAL FUNDS CARRIED FORWARD		<u>139,392</u>	<u>5,375</u>	<u>144,767</u>	<u>149,361</u>

The notes form part of these financial statements

THE MUSCLE HELP FOUNDATION

**Balance Sheet
28 February 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	6	15,000	-	15,000	30,000
Cash at bank and in hand		<u>133,281</u>	<u>5,375</u>	<u>138,656</u>	<u>127,462</u>
		148,281	5,375	153,656	157,462
CREDITORS					
Amounts falling due within one year	7	(8,889)	-	(8,889)	(8,101)
NET CURRENT ASSETS		<u>139,392</u>	<u>5,375</u>	<u>144,767</u>	<u>149,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>139,392</u>	<u>5,375</u>	<u>144,767</u>	<u>149,361</u>
NET ASSETS		<u>139,392</u>	<u>5,375</u>	<u>144,767</u>	<u>149,361</u>
FUNDS	8				
Unrestricted funds				139,392	142,415
Restricted funds				<u>5,375</u>	<u>6,946</u>
TOTAL FUNDS				<u>144,767</u>	<u>149,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:



Matthew Adams

Signed on 23 December 2025 @ 14:35

M Adams - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,567</u>	<u>753</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 28 February 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,775	32,861	127,636
Investment income	<u>753</u>	<u>-</u>	<u>753</u>
Total	<u>95,528</u>	<u>32,861</u>	<u>128,389</u>
EXPENDITURE ON			
Raising funds	2,625	1,200	3,825
Charitable activities			
Muscle Dreams	<u>50,160</u>	<u>37,987</u>	<u>88,147</u>
Total	<u>52,785</u>	<u>39,187</u>	<u>91,972</u>
NET INCOME/(EXPENDITURE)	42,743	(6,326)	36,417
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,670</u>	<u>13,274</u>	<u>112,944</u>
TOTAL FUNDS CARRIED FORWARD	<u>142,413</u>	<u>6,948</u>	<u>149,361</u>

THE MUSCLE HELP FOUNDATION

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>15,000</u>	<u>30,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,413	50
Taxation and social security	1,363	1,459
Other creditors	<u>6,113</u>	<u>6,592</u>
	<u>8,889</u>	<u>8,101</u>

8. MOVEMENT IN FUNDS

	At 29.2.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General Fund	142,415	(3,023)	139,392
Restricted funds			
Powerchair Football	5,949	(1,571)	4,378
Meatball Campaign	<u>997</u>	<u>-</u>	<u>997</u>
	<u>6,946</u>	<u>(1,571)</u>	<u>5,375</u>
TOTAL FUNDS	<u>149,361</u>	<u>(4,594)</u>	<u>144,767</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	83,573	(86,596)	(3,023)
Restricted funds			
Powerchair Football	-	(1,571)	(1,571)
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>83,573</u>	<u>(88,167)</u>	<u>(4,594)</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 28.2.24 £
Unrestricted funds			
General Fund	99,670	42,745	142,415
Restricted funds			
Powerchair Football	-	5,949	5,949
Childwick Trust - PCFC	2,375	(2,375)	-
Van Vlissingen Foundation	2,150	(2,150)	-
Awards for All	7,425	(7,425)	-
Childwick Trust - Wellbeing & Dreams	1,324	(1,324)	-
Meatball Campaign	-	997	997
	<u>13,274</u>	<u>(6,328)</u>	<u>6,946</u>
TOTAL FUNDS	<u>112,944</u>	<u>36,417</u>	<u>149,361</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	95,528	(52,783)	42,745
Restricted funds			
Powerchair Football	6,000	(51)	5,949
Childwick Trust - PCFC	1	(2,376)	(2,375)
Van Vlissingen Foundation	-	(2,150)	(2,150)
Awards for All	-	(7,425)	(7,425)
Childwick Trust - Wellbeing & Dreams	-	(1,324)	(1,324)
The Hobson Charity	5,000	(5,000)	-
Post Code Society	10,000	(10,000)	-
Jeans for Genes	3,001	(3,001)	-
Meatball Campaign	8,859	(7,862)	997
	<u>32,861</u>	<u>(39,189)</u>	<u>(6,328)</u>
TOTAL FUNDS	<u>128,389</u>	<u>(91,972)</u>	<u>36,417</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General Fund	99,670	39,722	139,392
Restricted funds			
Powerchair Football	-	4,378	4,378
Childwick Trust - PCFC	2,375	(2,375)	-
Van Vlissingen Foundation	2,150	(2,150)	-
Awards for All	7,425	(7,425)	-
Childwick Trust - Wellbeing & Dreams	1,324	(1,324)	-
Meatball Campaign	-	997	997
	<u>13,274</u>	<u>(7,899)</u>	<u>5,375</u>
TOTAL FUNDS	<u>112,944</u>	<u>31,823</u>	<u>144,767</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	179,101	(139,379)	39,722
Restricted funds			
Powerchair Football	6,000	(1,622)	4,378
Childwick Trust - PCFC	1	(2,376)	(2,375)
Van Vlissingen Foundation	-	(2,150)	(2,150)
Awards for All	-	(7,425)	(7,425)
Childwick Trust - Wellbeing & Dreams	-	(1,324)	(1,324)
The Hobson Charity	5,000	(5,000)	-
Post Code Society	10,000	(10,000)	-
Jeans for Genes	3,001	(3,001)	-
Meatball Campaign	<u>8,859</u>	<u>(7,862)</u>	<u>997</u>
	<u>32,861</u>	<u>(40,760)</u>	<u>(7,899)</u>
TOTAL FUNDS	<u>211,962</u>	<u>(180,139)</u>	<u>31,823</u>

Restricted Funds:

Childwick Trust - PCFC

Childwick Trust acknowledged the importance and potential of powerchair football to the lives of disabled children and young adults by providing much needed further funding for Muscle Warriors PFC.

Postcode Neighbourhood Trust

This donation is restricted to be used to fund items that support the Charity's organisational resilience. This includes upskilling, training, volunteer re-engagement, digital PR and technology.

Van Vlissingen Foundation

This donation is restricted to be used to fund a project extending the reach and engagement of our Virtual Muscle Dream programme

8. MOVEMENT IN FUNDS - continued

Awards for All

This donation is restricted to be used against a project titled 'Muscle Warrior Digital Communication & Engagement Project' with the aim to help the charity's community thrive

Childwick Trust - Wellbeing & Dreams

Trustees from The Childwick Trust approved a grant of £9000 used to deliver additional bespoke virtual and in-person Muscle Dream programme interventions to both our vulnerable community but also to help the charity's Muscle Warriors Powerchair Football Club in bringing young people and their families together, supporting their emotional and mental wellbeing

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025

THE MUSCLE HELP FOUNDATION

England & Wales - Charity number 1096716

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2024
for
THE MUSCLE HELP FOUNDATION**

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

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THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2024

The trustees present their report with the financial statements of the charity for the year ended 28 February 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims and public benefit

For the public benefit, MHF's charitable purposes are set out in the objects clause of its Deed of Trust as outlined below:

Objectives, aims and public benefit

The Muscle Help Foundation's charitable purposes (for public benefit) are contained in its objects clause, within its Deed of Trust per below:

- I) The relief in sickness of people suffering from Muscular Dystrophy (MD) and other allied neuromuscular conditions.
- II) Such other charitable activities as the trustees shall determine from time to time.

Operating Across the UK

The Muscle Help Foundation charity operates across **the UK, specifically** England, Scotland, Wales and Northern Ireland.

Classification of Charity

MHF's beneficiaries (**who**): people with disabilities, specifically Muscular Dystrophy (MD)

MHF's operational method (**how**): delivering services and/or other charitable activities deemed appropriate in line with its objects

MHF's purpose (**what**): specifically, the advancement of health or saving lives

Charitable Services Delivered

The Muscle Help Foundation charity has remained focused (post pandemic) on operationally delivering the organisations services (broadly referenced as Muscle Dreams) for vulnerable children, young people and young adults (8-28yrs) across the UK. For the period being reported on, these services covered the following areas:

- Muscle Dream Programmes that are designed to bring several beneficiaries and their families together on one programme
- For a 3rd year (post pandemic), accessible Virtual Muscle Dream initiatives remained a key part of MHF's organisational delivery model
- Unique (singular) Muscle Dream interventions that spotlight one beneficiary, but also include all family members, siblings etc
- Wellbeing for Mums, providing emotional & mental wellness support under the umbrella of Virtual Mindfulness Programmes

Current Core Mission + Nomination Source

To deliver 657 transformational Muscle Dream experiences for children, young people, young adults and their families across the UK. The current mission focuses on the number 657, signifying the overarching goal to deliver 657 Muscle Dream interventions, experiences and/or moments-in-time, one for every muscle in the human body.

Muscle Dream nominations originate from several sources:

- Directly from families that hear about MHF's work i.e. word-of-mouth
- Past beneficiary/family referrals
- Children's Hospices (we saw an increase of approx 15% in terms of nominations received from this source in the 2023/24 period)

NOTE: hospices who know of MHF's work and who receive programme & e-news updates are more likely to engage

- Specialist neuromuscular care advisers who know the charity
 - Family support workers who provide services in the community
 - Social care workers
 - UK's Children Hospitals e.g. Birmingham Children's Hospital, Alder Hey Children's Hospital, Great Ormond Street Hospital
 - Social media e.g. Facebook, Instagram
-

OBJECTIVES AND ACTIVITIES

Purpose + Enrichment + Hope

In its 20th anniversary year, MHF's founder and CEO has continued to work tirelessly to ensure that the organisation remains valid, relevant and true to its values, in ultimately giving those for whom the charity exists to serve purpose, enrichment and hope for the future.

ISOLATION + MENTAL HEALTH - KEY CONTRIBUTORY FACTORS

In the period being reported on, it has become increasingly apparent, particularly via intelligence gathered during the charity's virtual Muscle Dream interventions, that beneficiaries and families are clearly struggling with ongoing feelings of isolation. MHF's community is vulnerable. The resulting risk of further isolation has been felt by ongoing conversations with families, specifically mums, who describe their day-to-day lives as exhausting, solitary and challenging, often citing their own 'low mood' because of day-to-day adversities. These feelings feed into that sense of isolation.

At the core of the charity's mission is its commitment to supporting vulnerable young people and their families, by for example helping them feel less 'alone' and 'anxious' and more 'connected'. MHF's CEO M McGrath continues to receive feedback from across the MHF community about the deterioration in mental wellness and rising feelings of isolation. This further validates the charity's move toward developing and delivering Muscle Dream initiatives that have a greater focus on well-being and social connection.

A BMJ published paper (SOURCE: Dr L K Fraser: Original Research - Health of Mothers of Children with a Life-Limiting Condition: A Comparative Cohort Study] provides robust evidence that there is an increasing incidence of common mental health and physical conditions in mothers of children with life-limiting conditions. At the Muscle Help Foundation charity, we know from our direct experience in getting to know families via our Muscle Dream activities, that mums often provide the 24/7 care of for example their sons living with Duchenne Muscular Dystrophy (DMD), a group representing the highest beneficiary % that the MHF organisation delivers its work to. MHF is also aware that most healthcare services are delivered for individual patients, rather than the whole family. The needs of parents are often ignored.

DUCHENNE MUSCULAR DYSTROPHY (DMD) - MHF BENEFICIARY INSIGHT

Relentlessly Progressive Disease

Around 96% of MHF's beneficiaries are children, young people, and young adults aged 8 to 28, all living with Duchenne Muscular Dystrophy (DMD), the most severe and life-limiting form of the condition. DMD is a relentlessly progressive disease, with no cure, and is ultimately fatal. MHF is the only wish-fulfilment charity in the UK that supports individuals beyond the age of 18, providing essential services to those facing this devastating, life-shortening illness.

Note on DMD Genetic Cause

The lack of the protein dystrophin is essentially an error in the dystrophin gene; this is found on the X chromosome. Only boys have a single X chromosome; this error causes DMD. The genetic error can be carried by girls; in 1% of cases, girls can be sufferers. A female carrier can inherit the genetic error; in one third of cases, DMD is caused by an entirely spontaneous genetic mutation. DMD can therefore happen to anyone.

Diminished Mobility, Wheelchair Requirement, Lung Function

Duchenne Muscular Dystrophy (DMD) primarily affects boys, with the risk of having a child with the condition estimated at about one in every 3,500 to 5,000 male births (Source: Muscular Dystrophy UK). In the UK, it is thought that around 2,500 boys and young men are living with DMD, with approximately 100 new diagnoses each year. As the condition progresses, mobility declines significantly. By the age of 10 or 11, most individuals with DMD will need a wheelchair, and by 14 to 16, they are likely to require use of a wheelchair. As their physical abilities deteriorate, maintaining good nutrition and good posture becomes increasingly challenging. Additional complications related to mobility and lung function emerge. The weakening of the muscles responsible for breathing exacerbates respiratory difficulties, making even routine illnesses more dangerous. Families are constantly vigilant, knowing that such infections, particularly the common cold, can rapidly worsen these issues and tragically lead to life-threatening complications.

OBJECTIVES AND ACTIVITIES

Cardiomyopathy, Behavioural & Learning Difficulties

Duchenne Muscular Dystrophy (DMD) leads to the gradual loss of muscle strength, ultimately resulting in the inability to walk, weakened respiratory muscles, and death from respiratory failure. Most individuals with DMD also develop cardiomyopathy that affects the heart muscle, impairing its ability to pump blood effectively; the condition can lead to heart failure, arrhythmias (irregular heartbeats), and other serious complications. In some cases, patients may require the expertise of clinical specialists to address behavioral and learning challenges. Ongoing support from family members, including siblings, plays a vital role in the care of individuals with DMD.

BiPAP Ventilation, Late Teens, Adulthood

As patients reach their late teens and early adulthood, they often experience a decline in lung function, which can impair breathing. In these instances, BiPAP ventilation provides assisted airflow through a machine that essentially delivers pressure to the lungs. A BiPAP ventilator may be necessary during the day and at night. With advancements in medical care and a deeper understanding of the condition, individuals with DMD are now able to live into adulthood, benefiting from improved clinical interventions and overall care.

MHF 2023/24 MORTALITY INTELLIGENCE - NINE (9) DMD DEATHS

In the period being reported on, the Muscle Help Foundation charity heard directly from nine (9) families that had lost sons. All nine (9) had Duchenne Muscular Dystrophy (DMD) and the average age was nineteen (19) years old. A parent or a friend of the bereaved family may contact the charity asking for additional details to make an in-memoriam donation. In January 2023, MHF's CEO M McGrath was invited by the parents of a past Muscle Dream beneficiary to attend their beloved son's funeral and deliver a reading. One of the key outcomes of the work of the charity is the closeness of relationships that are established and that often remain for life.

MUSCULAR DYSTROPHY (MD) - PREVALENCE & CONDITION SIGNIFICANCE

Muscle-wasting conditions, such as Muscular Dystrophy (MD), are far more prevalent than previously recognized, with new research funded by Muscular Dystrophy UK revealing a much higher impact than earlier estimates suggested. Analysing millions of healthcare records from GP practices across the UK, it is now believed that in 2019, around 110,000 people were living with muscle-wasting conditions, an increase of some 40,000 compared to the former estimate of roughly 70,000.

This stark revision underscores the widespread nature of these conditions. In fact, Muscular Dystrophy (MD) is still frequently mistaken for Multiple Sclerosis (MS), despite significant differences between the two. To put this in perspective, while there are over 130,000 people with MS in the UK, the number of those affected by muscle-wasting conditions now appears to be just as significant, with a growing number of individuals being diagnosed each year.

MHF SAFEGUARDING

The charity's work is reviewed annually to ensure it upholds strong safeguarding procedures, which are guided by its code of practice and comprehensive policy. Online safeguarding training is provided, and safeguarding is a standing agenda item at the beginning of every trustee meeting, where MHF's CEO M. McGrath, provides a summary safeguarding update to the Board. The charity's zero-tolerance approach to safeguarding remains a core priority in all its operations, with the wellbeing and safety of MHF's vulnerable beneficiaries central to its ongoing mission.

Safeguarding is critical in any charity, especially those working with and supporting vulnerable children, young people and their families. It is MHF's foremost responsibility to create a safe and protective environment where every child and young person is treated with respect and dignity. This means we must be vigilant, proactive, and committed to identifying and addressing any risks or harm that our beneficiaries may face. The safety and well-being of the children and young people we support always comes first. Safeguarding protocols are embedded in our Muscle Dream activities, ensuring that staff and volunteers are

OBJECTIVES AND ACTIVITIES

properly trained, and that we respond swiftly and appropriately to any concerns. Our dedication to safeguarding not only fulfills legal and ethical obligations but also reinforces the trust families place in the Muscle Help Foundation to protect those who are most vulnerable and for whom the charity exists to serve.

MHF'S BOARD DIVERSITY / LIVED EXPERIENCES

MHF's CEO, M. McGrath, personally lives with Muscular Dystrophy (LGMD2A); he is a full-time electric wheelchair user. Two other members of MHF's trustee board either have a form of muscular dystrophy themselves or have a close family connection to the condition. These long-standing personal experiences offer invaluable insights into the challenges of living with Muscular Dystrophy (MD). As a result, there is a profound understanding of its impact, which continues to enrich discussions about the charity's initiatives and strategy.

HIGHLIGHT DATA / OUTCOMES - COMMUNITY ENGAGEMENT

In the period 2023/24, the charity's Muscle Dream activities impacted on the lives of < 64 > beneficiaries & their families.

68% under the age of 18yrs

14yrs = average age

64 = total number of Muscle Dream interventions (excluding 'Mindfulness for Muscle Warriors Mums' virtual workshops*)

***17** = total number of Mums who attended above sessions (June + Nov)

64 (100%) = direct e-comms (nominations) with MHF's CEO M McGrath

35 = new Muscle Dream beneficiaries

8 = beneficiaries (and their families - 33 guests in total) attended Naomi House & Jacks Place Hospice 'Hello Hampshire' Social Event

33 = number of nominations received for charity's flagship Porsche Muscle Dream Driving Experience Programme

10 = allocated beneficiary places for flagship Porsche Muscle Dream Driving Experience Programme

4 = allocated beneficiary places for ENG v WAL Twickenham Stadium (RFU Charity Ballot) + £50 Rugby Store + £15 subsistence allowance

22 = nominations received for ENG v WAL Twickenham Stadium (RFU Charity Ballot)

23 = beneficiary families who attended MHF's 2023 online BIG Family Laughter Christmas Party + £30 Just Eat eGift Voucher per family

MHF VOLUNTEERS - ACKNOWLEDGEMENT / LIFEBLOOD OF CHARITY

From all different walks of life, MHF's volunteers continue to selflessly give their time. They ensure that our charity's beneficiaries and their families have unforgettable experiences when attending Muscle Dream programmes. Our volunteers are the lifeblood of our small charity. They play a vital role in ensuring the charity can continue to thrive and serve its vulnerable Muscle Warrior community in the best way possible.

Often working behind the scenes or directly with beneficiaries, our volunteers bring both time and valuable skills that might otherwise be unavailable due to limited resources. Their contributions go beyond just helping with the charity's Muscle Dream initiatives. MHF's CEO M McGrath and all trustee board members are so proud of and wish to acknowledge their support; they become passionate advocates, create stronger community connections, and offer fresh perspectives that can drive innovation. By giving their time, MHF's volunteers not only help amplify our impact but also extend our reach, and ultimately make a difference in the lives of those young people and their families who are most in need. Without their dedication, MHF would struggle to fulfill its mission.

OBJECTIVES AND ACTIVITIES

KEY HIGHLIGHTS / OUTCOMES FOR PERIOD BEING REPORTED ON:

March 2023

As an honorary doctorate, MHF's CEO M McGrath was invited to attend the University of Hertfordshire's 2023 Honorary Doctorate Annual Dinner in The Chapman Gallery (College Lane Campus) Hatfield, Herts - this event provided an opportunity to not only network but also update key county connections and supporters re the ongoing work of the charity.

MHF's CEO M McGrath attended the 'Fundraising Everywhere' 2023 Corporate Partnerships Everywhere online conference 'Putting Charities in the Driving Seat of Corporate Partnerships' focusing on income diversification by growing a corporate portfolio, spotlighting COY (Charity of the Year) partnership strategies and understanding ESG (Environmental, Social, and Governance) legislations. Whilst MHF has limited resources, the investment in knowledge acquisition by for example understanding current fundraising trends, as well as corporate-charity partnership insights that impact charity missions, provides useful future intelligence.

The MHF charity was delighted to announce its selection by the Jeans for Genes Grant Programme with a core cost funding Award of £3,000 - the Jeans for Genes Grant Programme awarded 21 charity partners with funding to help them provide vital support to individuals and families living with a genetic condition in the UK. From counselling, respite and peer support services to resources for the newly diagnosed and confidence building activity days, MHF's grant was restricted against core costs.

April 2023

MHF's 473rd Muscle Dream intervention was delivered for an 18yr-old with Duchenne Muscular Dystrophy (DMD). This unique experience was titled 'Finding Solace' and involved several sittings with a leading UK tattoo artist. In the briefing, the beneficiary wanted to 'draw courage, fortitude and inner strength from the creation of a 'Qui Gon Jinn' (fictional character in Star Wars franchise) on his arm with a half-sleeve tattoo. Once completed, a 'reveal' event was organized - essentially a coming together with the young person and his family, in addition to 'The Young Persons Coach' and team at the NeuroMuscular Centre (NMC) in Winsford (Cheshire) provided the perfect platform to celebrate this moment-in-time. With several Zoom calls and four sittings, this was a long fulfilment journey, with the reveal event hosted by MHF's CEO M McGrath. An official photo album on the charity's dedicated online Flickr channel not only shows how the celebration event unfolded but also gives the family lasting memories.

"My Tattoo Muscle Dream helped me to believe again. It was cathartic, empowering and a lot of fun" (Source: Beneficiary J)

"It was such a pleasure to meet you on Monday. Thank you again for making J's Muscle Dream a reality. He was just so delighted. He loved the whole experience. His tattoo looks brilliant! It's fantastic that he now feels he has that sense of belonging in being part of your Muscle Warrior tribe! I really appreciate everything you have done for him. J's speech resonated with me, and I am just so happy that between us we were able to restore his faith in humanity and make this wonderful experience happen for him. It has been a total pleasure to work with your charity" (Source: L Woolley, Young Persons Coach, NeuroMuscular Centre (NMC)).

MHF was delighted to announce that British-Australian actress, writer, political activist and TV personality Miriam Margolyes OBE agreed to lend her support as a Patron to the charity.

"The Muscle Help Foundation charity creates unique wish fulfilment experiences for those living with Muscular Dystrophy (MD). Now dreams can come true that were out of reach before. That's a powerful achievement. I am honoured to have the opportunity to help those living with MD and I'm proud to support this charity and raise awareness of its work. It moves me when I read some of the beneficiary stories and hear about the magic and joy that these Muscle Dream experiences have brought to so many families across the UK. This may be a small charity, but the impact it makes is huge and lasting!" (Source: Miriam Margolyes OBE)

OBJECTIVES AND ACTIVITIES

"The Muscle Help Foundation charity creates unique wish fulfilment experiences for those living with Muscular Dystrophy (MD). Now dreams can come true that were out of reach before. That's a powerful achievement. I am honoured to have the opportunity to help those living with MD and I'm proud to support this charity and raise awareness of its work. It moves me when I read some of the beneficiary stories and hear about the magic and joy that these Muscle Dream experiences have brought to so many families across the UK. This may be a small charity, but the impact it makes is huge and lasting!" (Source: Miriam Margolyes OBE).

May 2023

A visit by MHF's CEO M McGrath to meet M Ingram, Principal at Treloar College (Alton, Hampshire) took place. Treloar's is a specialist further education (FE) college offering residential and day provision for physically disabled learners aged 16-25 years. Many of those who attend the college have complex medical needs (including Duchenne Muscular Dystrophy), communication needs, sensory impairments and/or learning difficulties. MHF knows many young adults who have attended Treloar's over the years and who were also past Muscle Dream beneficiaries. When the charity moved from Hertfordshire (Dec 2022) to Hampshire and knowing the historical links and connections with Treloar's, this was an opportunity to further amplify awareness of MHF's work.

Working in partnership with Dingbats Improv (E Pithie), an experienced improviser who has performed at sell-out shows (Camden Fringe, Brighton Fringe and Edinburgh Festival Fringe), a Virtual Improv Muscle Dream programme was designed to offer beneficiaries an opportunity to not only express themselves but also improve mental wellbeing by developing their improv-mindset. Using the power of storytelling, beneficiaries were able to unleash their theatrical side in this fun, interactive virtual workshop. Outcomes included not only meeting other young people of a similar age, but also boosting their confidence in a group setting. Science suggests that improvisation can improve wellbeing when expressing yourself in a supportive, friendly and safe environment.

MHF's CEO M McGrath met with M Smith (Chief Executive), Naomi House & Jacksplace Children's Hospice, Winchester, Hampshire to present MHF's work and explore the possibility of hosting a standalone social event for MHF's beneficiaries and families across Hampshire, Dorset, West Sussex, Berkshire. As part of a tour of the hospice, key members of the Family Support Team also had an opportunity to learn more about MHF's impact.

"Although we have heard of the Muscle Help Foundation and its Muscle Warriors, we hadn't fully appreciated the extent of the work that you do and the support you offer children, young people and adults with muscular dystrophy. We will look at how we might share your Muscle Dream opportunities with our group of service users and look forward to working together with our young people" (Source: Family Support Team)

June 2023

Brought together by one of the charity's long-standing and supportive Muscle Warrior families who had lost their son (past beneficiary) towards the back end of 2022, MHF's CEO M McGrath met with comedian, TV presenter & writer Harry Hill in Surrey. Harry agreed to help the charity raise awareness of its continued work and impact, plus lend his name and support to its Meatballs for Muscle Dreams fundraising campaign.

MHF's Laughterercise Virtual Muscle Dream programme saw 6 young people (19-28yrs) learn about the science of laughter. In collaboration with H Brady-Jackson, this was an opportunity to improve mental wellbeing through the powerful medium of laughter. This programme was designed to help release endorphins and enhance creativity, in addition to learning how to look after one's own mental wellbeing.

The charity's Mindfulness for Muscle Warrior Mums Virtual Programme attracted 28 nominations. Designed for exhausted mums that need a little extra support to stop, pause and breathe. Outcomes included reduced stress levels, lowered blood pressure and reduced feelings of anxiety.

"Here's to all you awesome, courageous, strong Muscle Warrior Mums out there - we see you; we hear you, we're thinking of you!"
(Source: MHF's CEO M McGrath)

OBJECTIVES AND ACTIVITIES

The session included a deep relaxation experience with Yoga Nidra. MHF knows that it's our Muscle Warrior mums across the UK are a rare breed, furiously juggling the responsibilities of day-to-day life, not least caring, managing the household, and working. Attendees received a 31 day pack of Daily Mindful Affirmation Cards, plus 1 x £50 Just Eat gift card as a thank you from the charity for everything mums do. Feedback from recipients spoke of feeling 'comfortable, relaxed, motivated, nurtured and inspired'.

"Hi Muscle Help, both my cards and the Just Eat voucher arrived today. We are looking forward as a family to come together and enjoy a lovely takeaway this weekend. I loved the mindfulness session, especially the yoga. I intend to find a podcast to continue doing this at least once a week. I felt refreshed and calm after the session. Yes, it would be lovely to do more of these sessions. Thank you so much." (Source: Mum S)

Thanks to nominations from the public, the MHF charity was selected to receive a £5,000 Movement for Good Award as part of the Benefact Group's Health & Wellbeing Special Draw. The 'Movement for Good' Award gave over £1million to charities for the fifth year running.

"Last week, the charity invited its supporters, families, friends, donors, key partners, volunteers, suppliers, trustees and as I've now heard, so many others who've asked their own networks, friends and even schools to get involved, to invest just .20secs of everyone's time to nominate our charity to receive £5000 in the Benefact Group's Health & Wellbeing Special Draw. I am absolutely thrilled to say that we were one of the 10 chosen UK charities so to every single person who went online and voted, thank you, thank you, thank you! (Source: MHF's CEO M McGrath)

Proud and deeply humbled, MHF's CEO M McGrath heard the news that he would be receiving a Member of the Order of the British Empire (MBE) announced at 22:30hrs on Friday 16th June 2023 in the King's Birthday 2023 Honours List, the first since his Coronation. The Honours system celebrates the people who go above and beyond to change the world around them for the better and seeks to reward those doing vital and extraordinary work across the country. The citation reads: Founder and Chief Executive Officer, The Muscle Help Foundation charity. For Charitable Services to People with Muscular Dystrophy.

July 2023

An invitation was extended by The WFA (Wheelchair Football Association) to MHF's CEO M McGrath to attend its 2023 End of Season National Awards Evening hosted at Derby County Football Club (Pride Park Stadium) on Sat 15th July 2023. M McGrath had the honour of presenting the prestigious 'Barry O'Leary Award for Services to Powerchair Football', a special award sponsored by the Muscle Help Foundation (MHF) charity. This year, the award was presented to N Woodward for his outstanding services to Powerchair Football.

MHF's inaugural 'Hello Hampshire' family event celebrated its new HQ in the county of Hampshire. The charity was delighted to hold a very special beneficiary gathering in Hampshire on Friday 7th July 2023, the county in which the charity's new HQ is now based, having moved from Hertfordshire. Pictured below: Guests Enjoying the Event at Naomi House & Jacksplace Hospice.

MHF's friends at Naomi House & Jacksplace Hospice for children and young adults near Winchester generously gifted the space for the gathering. Thank you to the team especially M Smith (Chief Executive) of Naomi House & Jacksplace for his ongoing support. Several beneficiaries and their families from across Hampshire, but also families from West Sussex, Dorset and Berkshire were welcomed. Joined by friends and supporters of the charity, the event also marked MHF's 20th Anniversary.

Guests heard more about the ongoing work of the charity from MHF's CEO M McGrath. The afternoon tea style event was filled with joy, laughter and much chatter. We know that social connections are fundamental to the wellbeing of vulnerable beneficiaries and their families.

OBJECTIVES AND ACTIVITIES



MHF received support from grant-giving Postcode Society Trust on 31st July 2024. The charity was awarded a grant of £10,000 from Postcode Society Trust, a grant-giving charity funded entirely by players of People's Postcode Lottery. The award enabled MHF to focus on key areas of growth and development; one outcome was the ability to be able to invest more time on trustee recruitment. The landscape for recruiting new trustees across the UK-wide charity sector remains challenging. Several expressions of interest were made. The charity will remain focused on this area of activity with the goal of securing 2-3 new trustees over the coming period to support existing governance and strategic input. The award also enabled MHF to expand its reach and impact through, for example, a number of Children's Hospices via its continued efforts in delivering both in-person and virtual Muscle Dream activities.

Muscle Dreams create a strong sense of community by uniting vulnerable children through shared experiences. This offers them opportunities to connect, form friendships, and feel supported. These meaningful interactions ease the emotional strain of their condition, helping to combat loneliness and promote better mental health. Beneficiaries feel less isolated, more empowered, and increasingly hopeful about their futures.

MHF's CEO M McGrath said: "Thank you to all the players of People's Postcode Lottery. This award will help us deliver more impact. Times are hard for charities and funding like this makes such an important difference, especially to small organisations like ours. By the end of August 2023, we will have delivered just over 500 Muscle Dream interventions with a further 157 to go before we realise the current 657 mission!"

MHF organised a standalone social event for its Muscle Warriors Powerchair Football Club. Hosted at the Comet Hotel (Hatfield, Herts) on 16th July 2023 to celebrate '10 Years and 10 Seasons', the event attracted 51 guests made up of players and their families, plus all of the club's volunteers and their families, in addition to a handful of MHF Volunteer Hosts. Pictured below: Group Photograph outside The Comet Hotel.

OBJECTIVES AND ACTIVITIES



Children's sports charity The Lillywhite Foundation confirmed their support of MHF's Muscle Warriors Powerchair Football Club with a restricted grant of £6,000. The grant will be used to directly help the charity's powerchair football team. Support like this makes such a difference in not only enabling young players to more actively participate in the sport that they love so much but also through the different social interactions that improve player wellbeing, communication skills (listening & responding) but also engagement broadens horizons, uplifts confidence and boosts self-esteem.

The impact via the work of those committed and involved with Muscle Warriors PFC continues to be felt by those vulnerable young players and their families, from an increased sense of hopefulness to a powerful shared identity that brings the team together. This social cohesion and sense of belonging is more important now than ever.

Reporting on the profoundly positive changes occurring in the lives of its players because of their active participation, MHF's CEO M McGrath said: "As well as providing our players with huge enjoyment, mums, dads and carers are telling us such great stories about the discernible boost in confidence and sense of self-worth that the Muscle Warriors PFC are helping to inculcate. Put simply, the smiles on their faces tell their own story. When players' families and friends come together at the training sessions and at matches, they are helping the team to develop a profound sense of shared purpose and shared identity"

For those players with muscular dystrophy (MD), the degenerative condition is not just a daily challenge; it is a daily preoccupation which so often leads to loss of hope, depression and ultimately, despair. The charity is bringing alive its vision of hope, inspiration and empowerment for young sufferers, enabling young people with MD to come together to train and also compete together. The impact on the wellbeing of players associated with the Muscle Warriors PFC continues to be felt - being a part of the Club brings:

- a) Improvement of self-esteem & uplift in confidence
- b) Opportunity to meet new people & share knowledge with other families and/or carers
- c) Improvement of family life (social connection)
- d) Reduction in isolation (feelings of being alone)

August 2023

In partnership with our friends at Warner Brothers (Studio Tour: The Making of Harry Potter) Education Unit, MHF was once again able to deliver (24th August 2023) a totally unique spellbinding personalised session on 'careers in creative industries' for our Muscle Warrior community covering everything from filmmaking to the art and craft of writing scripts, to the finished production on screen. The programme was designed to

OBJECTIVES AND ACTIVITIES

inform, uplift and open the eyes of young people in exploring the connection between film, imagination and creativity. Eight young people participated. Outcomes included appreciating job roles and the different skills required in the creative industries sector, gaining confidence in a group setting, learning how to be creative, to listen and to respond to others as well as meeting other Muscle Warriors in MHF's community.

September 2023

Working once again with Wetwheels and their accessible powerboating services, MHF provided another wellbeing intervention at Hamble Marina (1st September 2023) with a full day programme onto the Solent and down the stunning Beaulieu River to Bucklers Hard. This inclusive experience provides access to the sea in a safe, stimulating and rewarding way. Beneficiaries can drive the boat using adapted steering controls from their wheelchairs. In being active participants on board, physical, mental and emotional wellbeing is boosted.

"Thank you for an amazing day. We are so grateful to everyone involved. The picnic was amazing and so thoughtful. Our Muscle Dream goody bags and the gifts were very much appreciated. The whole day really has been a dream made true. And our carers also were enriched and very thankful too. Today really was as good as it gets!" (Source: Beneficiary K & S)

MHF's 6th Flying Muscle Dream Programme in partnership with Aerobility at Blackbushe Airport (Hampshire) took off on 6th September 2023 with two beneficiaries given the opportunity to take the controls, experience level flight and earn their wings. This personalised flying intervention gives a powerful sense of achievement, where horizons are broadened. A unique opportunity to experience the joy and freedom of flying. Outcomes include an enormous sense of personal achievement, a platform to boost self-confidence, an opportunity to improve wellbeing, feel amazed at what can be accomplished as well as the positives of social connection in meeting other young people and their families.

8th Sept 2023 saw the charity's 11th anniversary flagship Porsche Muscle Dream Programme unfold. It's worth noting that this event first took place twelve years ago in May 2011. This year, 9 petrol-heads with MD, plus their families arrived at Silverstone, the iconic home of British motorsport, for an unforgettable two-day immersive driving experience. The return of MHF's signature event attracted over 30 nominations from across the UK, competing for 10 places.

MHF could not deliver this programme without the tremendous support of its key partners, namely the Porsche Experience Centre (Silverstone) and Whittlebury Park (Towcester). With 26 extraordinarily dedicated MHF Volunteer Hosts, plus MHF Volunteer Film Crews and Photographers, this year's event was hailed as the best one yet.

In terms of in-kind value and when you take into consideration the provision of for example a fleet of Porsche 9-11s, fuel costs, track time, professional drivers, in-center catering, videographers and photographers, plus discounted accommodation costs in addition to the considerable time (in excess of 310 hours) given up by MHF Volunteer Hosts, it is estimated this event alone attracts between £27-£30k of value.

Subject to securing the required funding, the charity hopes to once again deliver this signature programme in the 2024 period.

"Thank you and the amazing team so much for my incredible experience. I really had the best time and will never ever forget it!"

Source: Muscle Warrior D

"An awesome experience. My son said it was the best time of his life! Fantastic, inspiring, motivating. The charity has such a holistic approach in looking after the well-being of the whole family, including the beneficiary. I believe this makes it unique and puts it in a class of its own"

Source: Muscle Warrior K

"So much, too much to talk about. As parents, we met other families in the same position. You made the impossible possible!"

OBJECTIVES AND ACTIVITIES

Source: Muscle Warrior N

"I just wanted to congratulate and thank you on such a fantastic event. I felt honoured to have been part of it all. To say I wasn't a tiny bit nervous before the event would have been a lie, but you and your team quickly made me feel welcome and part of it all. I cannot describe how lucky I feel to have been paired with Muscle Warrior D, his mum and sister. They are one of the loveliest families I've ever met. D took a little while to come out of his shell but frankly, what 17-year-old wouldn't! By the end of the day, he was asking me to push him in his wheelchair and sit next to him instead of his mum. I was honoured and had to hold back a little emotion as it really touched me. If you will have me, I would love to be involved next year but would also be happy to help in any way I can with the charity. I am hoping I made D and his family's day as memorable as possible and would be honoured to recreate the Muscle Dream magic with another family in the future."

Source: New MHF Volunteer Host G Pitts (pictured below)



Supported by Hospice UK & Together for Short Lives on 19th September 2023, the Transitions Matters Network seeks to provide a space where those working in this specialist area can come together to support each other in an "all-teach-all-learn" environment. MHF's CEO M McGrath was given the opportunity to speak on 19th September 2023 at the Transitions Network Online Quarterly Meeting about the Muscle Help Foundation's 'Children's Hospice Outreach Pilot Project' designed to not only extend reach but also amplify awareness of its work. The fundamental of this project is to be seen, in time, as a supportive adjunct to services being provided by Children's Hospices across the UK. MHF's CEO M McGrath will report on the charity's 'Children's Hospice Outreach Pilot Project' in the 2024/25 financial period.

OBJECTIVES AND ACTIVITIES

October 2023

MHF's virtual 'Discover Your Inner Superhero' Muscle Dream was delivered on 1st October 2023. This was the first of its kind with a specific focus on not only the improvement of mental health but also building confidence and resilience. MHF's appointed facilitator J Morton-Brown is not only an Emotional Wellbeing Health Practitioner but also a Senior Accredited Counsellor, with experience of delivering tailored workshops and webinars for parents/carers and SEND schools. Aimed at the 8-12yrs age range, outcomes for the two (2) beneficiaries that participated included understanding what a superhero growth mindset looks like, an exploration of what attributes superheroes possess and relating this to the young people, plus discovering participants own affirmations. One highlight mentioned afterwards by one of the attending parents was a conversation that had never happened before in their family about 'bouncing back from things that are difficult' - this conversation was initiated by their 11-yr old son who was in the process of transitioning from being able to walk to now having to use a manual wheelchair.

BBC CHILDREN IN NEED

The MHF charity was delighted to receive confirmation on 12th October 2023 that our application to BBC Children in Need for a grant was approved. The total grant value of £45,000 is spread over three (3) years with £15,000 in the period being reported (2023/24), a 2nd instalment of £15,000 to be made in the 2024/25 period and the final 3rd instalment made in the 2025/26 period.



VITAL + MUCH-NEEDED SUPPORT

This 3yr-grant will contribute towards MHF's fundraising costs as well as monitoring and evaluation and other costs as outlined in MHF's core application budget. It will provide vital and much-needed support and activities to children and young people across the UK with Muscular Dystrophy (MD). As a result, children and young people will improve their wellbeing and specifically, the charity's deliverables will focus on 'supporting the continued and crucial wellbeing of our vulnerable beneficiaries'. Other likely differences include 'reducing feelings of being alone and staying connected' via MHF's STRONGER TOGETHER ethos in empowering and opening life-development opportunities via our Muscle Dream interventions that boost self-belief and self-esteem, improve confidence and boost personal resilience.

HEARING + LISTENING + TAKING ACTION

The long-term aim is for young people to 'believe they can achieve' a fulfilled and purposeful life. The charity helps to ignite their passion to follow their aspirations by challenging barriers (Covid) and finding their purpose. With this funding, we will be able to continue to focus on MHF's overarching vision in providing vulnerable young people and their families with the support they so desperately need. Our work by default inevitably provides wellbeing and emotional support, practical advice and guidance. We do not provide medical advice. We hear and listen intently to any concerns our beneficiaries may have and signpost (if appropriate); this ability to listen is embedded in the charity's DNA.

OBJECTIVES AND ACTIVITIES

Knowing that other families often go through the same day-to-day adversities can often be a massively profound lifeline for those that have been struggling alone. We know that without MHF's work, many families would find themselves increasingly isolated, with little or no support. We listen. We deliver. We give hope.

MHF's CEO M MBE said: "We're absolutely thrilled! This funding will help make a difference to our vulnerable beneficiaries with muscular dystrophy that face disadvantage. It's our hope that through several bespoke programmes, wellbeing will be improved. As part of our continued work and impact, the funding given to us by BBC Children in Need not only gives crucial confidence and a level of stability but also much-needed flexibility. Without it, we would not be able to support those for whom the charity exists to serve. With the cost-of-living crisis, economic uncertainty, and an increasingly unsettled world, it's exactly this kind of support that so many charities desperately need to push on in making a difference to those vulnerable groups they help. We're looking forward to working closely with BBC Children in Need over the next three years. From the bottom of our hearts, thank you!"

BBC Children in Need's South East Regional Impact Officer said: "We're thrilled to provide new funding to The Muscle Help Foundation. Funds donated by the British public allow BBC Children in Need to support children and young people facing a range of challenges. Funding will deliver a space where young people can take part in activities and build positive relationships with their peers."

The charity's 'Thrive, Not Just Survive' virtual Muscle Dream session on 29th October 2023 attracted eight (8) nominations, with four (4) places being offered on the virtual programme. Attending with their mums, beneficiaries aged between 13yrs and 18yrs) were from Berkshire, Leicestershire, London and Staffordshire, with unusually four different MD variants, namely Duchenne Muscular Dystrophy (DMD), Spinal Muscular Atrophy (SMA) with Respiratory Distress, Limb Girdle Muscular Dystrophy 1B and Pompei Disease, a rare genetic disorder that causes progressive weakness to the heart and skeletal muscles.

Facilitated by J Morton-Brown, outcomes included being empowered to create their own worry buckets (improve self-awareness), understanding of feeling liked, accepted and proud of who you are (high self-esteem), feeling bad and being hard on oneself (low self-esteem) and what being proud of anything that makes you different feels like. Feedback from parents was positive with one mum saying that the session "had really boosted her son's confidence and helped to lift his low mood."

November 2023

Meatballs for Muscle Dreams

The campaign aimed to build on the success of the previous initiative, which raised around £1,000, with the objective to determine whether it could be an effective income generation tool for engaging MHF stakeholders, specifically those businesses with whom the charity has a relationship with, but also our community and the general public. Initial threefold objectives were to:

- A)** aim to raise a minimum of £10,000
- B)** seek to engage circa 500 participants to each raise a minimum of £20
- C)** creatively tap into the nation's enthusiasm for fundraising

Sponsorship Funds

To support the campaign, MHF's CEO M McGrath secured £9,000 in sponsorship funds to cover the operational costs of two freelancers, engaged to provide campaign management, fundraising, communication, PR and digital expertise. Special thanks to Ares Management LLP, CME Group and R Sheppard (Bespoke Hotel Group).

OBJECTIVES AND ACTIVITIES

Campaign Headlines + Social Media + Celebrity Commitment + Key Financial Outcomes

The 2023/24 Meatballs for Muscle Dreams campaign was run across November 2023. It aimed to elevate engagement, fundraise for MHF and amplify charity's brand. Despite challenges in media coverage due in part to short lead times, celebrity commitment was excellent. Newly appointed Charity Friend Harry Hill leant his name, enthusiasm and energy to the campaign which included video messaging and photography in support of MHF's creative efforts in paying homage to the humble meatball.

Social media played its part in helping to amplify campaign reach and elevate visibility and engagement. Nearly £15,000 gross was generated, against a target of just over £16,000 gross, showcasing a net profit of close to £7,000 with a standalone JustGiving analysis showing online income of £6,614. Key campaign highlights include strong partnerships with organizations that truly understand the vision, such as Ridding Park Hotel (Yorkshire) and Food FM described as a 'dynamic and innovative global digital radio station sharing impactful, personal, political, and inspiring food stories from every corner of the world'.

MHF's Charity Friend, Harry Hill said: "I can't think of a better way to raise money for a wonderful charity. Cooking meatballs, inviting friends and family over and then eating them - that's the meatballs - not the friends and family! The only catch is they donate to help The Muscle Help Foundation improve the lives of people living with Muscular Dystrophy. Unless I'm missing something, it's a win-win-win! I'm already preparing my meatball menu and it's going to be delicious!"

The meatballs campaign successfully secured the backing of an array of notable chefs including Tom Kerridge, Angela Hartnett, Tom Parker-Bowles and thanks to the support from D Sloan of the Oxford Cultural Collective, Ken Hom. Many of these chefs shared their own meatball recipes representing a range of culinary tastes and preferences to help inspire people to engage.



Target Audience + Learnings + Recommendations for 2024/25

The campaign target audience included the MHF community, primarily reached via social media and newsletters, corporate partners and their customer bases and the public. With a greater lead time, more partners would have been secured and with an eye on the 2024/25 period, it's likely that the focus will shift towards an annualized fundraiser (delivered across 12 months) with engagement from for example hotel/restaurant/pub groups as well as corporates, rather than a specific and by default, a limiting monthly initiative. Additionally, the name may change to a more causally focused initiative e.g. Meatballs for Muscular Dystrophy, giving greater clarity.

OBJECTIVES AND ACTIVITIES

Additional Income Source + Account Management Time + ROI

Annualizing what MHF hopes to become an additional source of income for the charity, greater scaling opportunities offer more scope and flexibility for partner engagement. There is an intention toward building specific Muscle Dreams (be they unique or programme based) into the 'ask' as part of the 2024/25 partner proposition and pitch process. Operationally, a lot of the groundwork and campaign assets have already been established. It is expected that minimal investment in account management time will also help in building improved financial outcomes.

Potential Income Opportunity

Looking to next year, MHF's CEO M McGrath sees this initiative as a fundraising activity as opposed to a mass participation concept with the ROI evidence clearly showing that the 2023/24 campaign delivers an income opportunity. Whilst resource costs will need to be sponsored, the momentum created from this year's efforts will feed into the ongoing fundraising strategy for the next period being reported on. Further consultation to refine the proposition but also assess risks/opportunities will be conducted as part of the continued mapping of future fundraising streams and activities. Based on optimizing ROI, the overarching position is that with further focused strategic planning and operational execution, the meatballs concept provides a good potential for income generation.

MHF's CEO M McGrath said: "With the country's obsession with food programmes such as Bake Off and MasterChef seemingly never ending, and a growth reported in the popularity of shared food experiences, now is the perfect time to continue to build momentum. The UK's cost of living crisis has also led to more people dining out less frequently. By default, entertaining at home is on the increase. We also know how competitive people can get in the kitchen, so whether you're a professional chef or an amateur, the challenge is on to wow your guests with a tasty meatball dish in aid of a worthy cause. In the year being reported on, the meatballs initiative was I believe finding its way and whilst the original goal to raise a minimum of £10,000 was not achieved, some solid foundations and support, most notably from highly respected professionals within the hospitality sector bodes well for next year."

During the period being reported on, the charity delivered a second Mindfulness for Muscle Warrior Mums virtual session on 26th November 2023, this time attracting sixteen (16) nominations, for twelve (12) places. Delivered by H Brady-Jackson, outcomes from the programme included exhausted mums leaving refreshed with some self-care tools to support them, new ways to pause in their day-to-day lives, leaving with a calm mind, a relaxed body & a sense of peace. Specifically designed to support mental, emotional, and physical wellbeing, mums were also introduced to the 'Gratitude Box' to use in their homes. Combining the power of breath with deep Yoga Nidra relaxation, the session also gave attendees an important opportunity to share & connect with other mums in a safe and confidential space. From Derbyshire, Surrey, Gloucestershire, Shropshire and Essex to Manchester, Berkshire, Middlesex and Nottinghamshire, the feedback received from mums clearly shows the benefits of engagement. One (1) mum participated from her bed in hospital. Two (2) mums were unable to attend due to their families struggling through Covid again. MHF remains cognizant of the vulnerabilities that exist across its community.

"I just wanted to drop a note to say a huge thank you for selecting me for the Mums Mindfulness session today. I've been struggling a lot in the last 6 months, so it was very much needed, and so incredibly appreciated. I'm feeling much lighter and calmer tonight thanks to Harriet's fabulous session. Long may my mindfulness healing journey continue. Thank you for all your support!" (Source: Mum S)

"A quick note to say thank you so much for organizing yesterday's event. It was very kind of you to think of mums in this way. A much-needed pocket of time to unwind. It is very much appreciated. Harriet was amazing. She had a wealth of information and tools to help with the day-to-day challenges and adversities that us mums face. Thank you so much." (Source: Mum K)

"A bit of a late reply but I just wanted to let you know how much I enjoyed the mindfulness session. I found it both informative and very relaxing. I'd definitely be interested if the charity is able to offer these or similar events in the future. Thank you also for the beautiful mindfulness affirmation cards - what a thoughtful (but also helpful) gift. I'm really enjoying working my way through them." (Source: Mum C)

OBJECTIVES AND ACTIVITIES

December 2023

The charity's 'BIG Family Laughter Christmas Party' took place on 21st December 2023 attracting sixteen (16) families from across the UK. Whilst the charity's beneficiary age range is 8-28yrs, everyone was made welcome at this inclusive family event. Conscious of the ongoing cost-of-living crisis, MHF included a £30 Just Eat e-Gift Voucher for each participating family. From mums, dads, brothers, sisters to uncles, aunties, cousins, carers, PAs, this virtual event was designed with the family forefront of mind. Now in its third year, the session brings families together and celebrates the spirit and joy of Christmas. Using the tagline 'By Your Side This Christmas', this event gave families the opportunity pop on their favourite Christmas jumpers for a wellbeing intervention, filled with laughter and fun.

January 2024

As part of ongoing communications with hospices and now that the charity is Hampshire based, MHF's CEO M McGrath personally visited four (4) hospices across the county including Naomi House & Jacks Place Hospice (Winchester, Hampshire), St Wilfrid Hospice (Bosham, West Sussex), Rowans Hospice (Waterlooville, Hampshire) and Mountbatten Hospice (Southampton, Hampshire). In amplifying awareness of MHF's work and impact, these meetings also help to provide ongoing credibility as well as fostering new relationships and key contacts with organisations such as Hospice UK and Together for Short Lives. This activity specifically supports the charity's continued efforts as part of its Children's Hospice Outreach Pilot Project'.

February 2024

Four (4) Rugby Muscle Dream Programme beneficiaries headed to Twickenham Stadium on 10th February 2024 to watch ENG v WAL in the Guinness Six Nations tournament. Travelling from across the UK, the super excited rugby fanatics joined 82,000 other spectators in singing Swing Low, Sweet Chariot, the tribute sung at the home of English rugby. Thanks to another successful RFU Charity Ballot submission made by the charity in August 2023, MHF created a bespoke programme designed to ensure that beneficiaries (and their respective dads) had an utterly memorable experience. MHF's CEO M McGrath said: "We know the cost-of-living crisis continues to impact many of our Muscle Warrior families. As a result, the charity is pleased to be able to help with a contribution towards travel costs and subsistence at Twickenham, plus Hand Warmers with a personalised message and a £50.00 allowance per beneficiary to purchase some rugby merchandise at the England Rugby Store onsite at the stadium. We know from feedback that these little touches make a difference!"

TRUSTS & KEY DONATIONS RECEIVED IN 2023-2024 PERIOD INCLUDED:

Grants/Donations Restricted (Core Costs)

March 2023: Jeans for Genes - £3,000

July 2023: Postcode Society - £10,000

October 2023: BBC Children in Need - Total £45,000 - 1st phase grant received of £15,000

Grants/Donations Restricted (Muscle Warriors Powerchair Football)

July 2023: Lillywhite Foundation - £6,000

Grants/Donations Restricted (Meatballs for Muscle Dreams Fundraising Campaign)

August 2023: R Sheppard - £3,000

August 2023: Ares Management LLC - £4,000

December 2023: CME Group - £1,940.97

Grants/Donations Unrestricted

July 2023: The Hobson Charity - £5,000

August 2023: RWE Renewables UK & Ireland - £2,000

September 2023: The Helen Robertson Trust - £1000

January 2024: St. John and Marine van Vlissingen Foundation - £5,000

February 2024: A Regensteiner - £25,000

FINANCIAL REVIEW

Reserves policy

The Board of Trustees have reviewed the guidance contained in the Charity Commission paper CC19 "Charity Reserves: Building Resilience". The paper acknowledges there is no single level, or even a range of, reserves that is right for all charities. Whilst the charity continues to maintain a minimum level of unrestricted undesignated reserves in order to cover 6 months' future operational costs and cash flow "troughs" (estimated currently to be in the region of £50,000), the Board considers a range of 6-12 months to be appropriate in light of:

- (i) the current economic climate
- (ii) the size of the Charity (which leaves it more exposed to adverse economic conditions unlike larger charities)
- (iii) the Charity's expected short to medium term outgoings

The unrestricted reserves at 29 February 2024 amount to £99,670 (2023: £99,670), which is within the Charity's Policy of maintaining a reserve of 6-12 months' worth of expenditure.

Low Funding Base

The Charity operates with a relatively low funding base as a direct consequence of its ability to attract valuable in-kind support. The Board continues to monitor and track the value of such donations, but due to the inherent difficulties in placing an agreed value for accounting purposes, chooses at this time not to include them in the income and expenditure account.

The Charity continues to track in-kind value and the Board continues to recognise the key contribution made by many suppliers in support of its Muscle Dream activities in the UK, a core part of the CEO's role.

FINANCIAL REVIEW

Results for the Year

The Charity's gross income from all sources this year totalled £128,389 (2023: £88,880). The significant increase in income is due to an unrestricted BBC Children in Need donation of £45,000 over three years that needs to be fully recognised in this financial year (despite the cash being received in three, annual instalments) since it contains no performance obligations. Thus, whilst this represents an asset to the Charity, it does not represent a cash flow (£15,000 was received as cash in this year). Secondly, whilst it is treated as unrestricted in the financial accounts, expenditure against it is carefully tracked and monitored, and even handled in a segregated bank account, and is treated as a restricted fund. To simplify explanations, and to better compare like-for-like, the commentary will separate it out as a "designated" unrestricted fund.

Total expenditure was £91,972 (2023: £78,572), which left a surplus for the year of £36,417, representing a deficit of £6,326 on restricted funds and a surplus of £42,743 on unrestricted funds (of these unrestricted funds, we see a surplus of £41,852 on designated restricted funds, and a surplus of £893 on undesignated unrestricted funds). The Charity held £149,361 in reserves at the end of the year, of which £142,415 (2023: £99,670) was undesignated unrestricted reserves, £41,852 was designated unrestricted reserves, and £6,948 (2023: £13,274) was restricted reserves.

Unrestricted undesignated income decreased significantly vs last year, decreasing by £21,007, or 30%. However, restricted income has increased significantly vs last year, making up for the difference, increasing by £15,516, or 82%. This meant that in total, undesignated income remained at a similar level to last year, just that the makeup of it shifted from unrestricted to restricted. This represents a continuing pattern seen in grants and trusts (the primary source of funding for the Charity), and means the Charity is less flexible in how it can spend its income to serve the needs of its beneficiaries. Increasingly grants and trusts are more likely to fund attractive projects with tangible impacts, rather than the core costs that keep the Charity running day-to-day and facilitate those projects.

Fundraising and donations from individuals continue to be at a low level, initially as a result of the COVID-19 pandemic, but it has not increased due to the "cost-of-living crisis" that has followed. This represented a solid core for the Charity's income and this reduction in underlying income is an existential threat to the Charity and represents a significant risk for the Charity going forwards, making the Charity even more reliant on winning, increasingly infrequent and competitive, grants and trusts. Whilst the Charity is still within its Reserves Policy range (as detailed in the "Reserves Policy" section below). if income continues at this significantly reduced level, the Charity will quickly expend its reserves.

To mitigate these items the Charity has worked on diversifying its income streams, to not be so reliant on grants and trusts to continue. Two such initiatives are the Meatballs for Muscular Dystrophy campaign, and corporate partnerships such as with Ares Management Corporation. Both routes will be explored further in the future. Additionally, the designated fund of £45,000 from BBC Children in Need is paid out in annual instalments of £15,000, which gives a much-needed "guaranteed" base cash-flow for the next three years, reducing the going concern risk and decreasing the funding that needs to be won each year, allowing that time to be focused on delivering Muscle Dreams to our beneficiaries.

Unrestricted undesignated expenditure decreased by £11,382, however this is not down to any savings or reduction in activities, but rather (as with income) a higher percentage of expenditure was against restricted and designated projects. In total, expenditure increased by £13,400. Primarily driven by higher restricted income funding restricted projects, such as getting the Meatballs for Muscular Dystrophy initiative up and running so that it can drive income, both now and in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated

STRUCTURE, GOVERNANCE AND MANAGEMENT

charity.

The charity is registered as a charitable trust and was set up by a Trust deed. The charity is registered with the Charity Commission.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed for a term of 3 years and are eligible for reappointment for a further term, up to a maximum of 3 terms (9 years).

The Chair is eligible for re-election annually and may serve up to a maximum of 5 years as Chair. On 26 September 2017 the governing Deed of Trust was amended to provide further flexibility on Chair terms. In exceptional circumstances the Chair can be re-elected beyond the maximum period of five years up to the maximum period as a Trustee (9 years). In such circumstances the extended re-election will be reviewed annually by the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Work Breakdown of CEO

There is often much outrage in the media regarding charities' CEOs and their salaries. Due to the nature of running a small charity on the scale of the Muscle Help Foundation, it should be noted that whilst M McGrath is the CEO of the Charity, he is also its only employee. A larger proportion of his time is spent on operational activities rather than management.

Additionally, part of the unique offering of the Charity is the personal hosting and delivery of Muscle Dreams by M McGrath (who himself has Limb Girdle Muscular Dystrophy) and his wife, S McGrath (Trustee & Carer). This common "lived-experience" helps form deeply profound and empathetic connections with both beneficiaries and families. This also means that a larger percent of M McGrath's time is spent on delivery than would otherwise be ordinarily expected. As such, it is deemed by the Charity's Trustee Board unrepresentative to consider the CEO's wages as purely a management and administration cost - the table below illustrates what is considered a fairer and as such more representative breakdown:

Activity	Est. Proportion of Time	Est. Annual Cost to the Charity
Muscle Dream Delivery	60%	£24,600
Fundraising & Income Generation	20%	£8,200
Management & Admin	10%	£4,100
Marketing & Communications	5%	£2,050
Resourcing	5%	£2,050

The trustees are as follows:

S Spencer (Trustee) appointed 14th December 2016

M Rudman (Trustee) appointed 1st August 2018

M Adams (Trustee & Charity Treasurer) appointed 8th January 2020

A Woolman (Trustee) appointed 18th June 2021, resigned 18 June 2024

C Leach (Trustee) appointed 22nd September 2022, (Chair) appointed 16th December 2024

H O'Keeffe (Trustee), appointed 13th April 2021, (Chair) appointed March 2023, Resigned 22nd April 2024

S McGrath (Trustee & Charity Secretary), appointed 15th April 2013, Term Ended 16th April 2023

NOTE: S McGrath rejoined 1st May 2024 as Trustee & Charity Secretary

S McGrath is the wife of M McGrath. The Board acknowledges the potential independence and personal conflict of interest issues that this creates, and accordingly sought clearance from the Charity Commission prior to her appointment to the Board. The Commission concluded "no consents or authorities are required from us in the circumstances based on the detailed background supplied."

The Board have also considered the advice in CC29 "Conflicts of Interest" in relation to "conflicts of loyalty". As a small family charity with a disabled CEO, S McGrath's involvement in the day to day running of the charity is critical to its operation, the enablement of the CEO and the success of Muscle Dreams. The Board always has and will continue to be alert to any potential conflict of interest this brings. The controls put in place by the Board in order to continually monitor, assess and mitigate any conflicts of interest are as follows:

1. The Treasurer takes an active role in advising, monitoring and discussing all operational and financial charity matters with M McGrath and S McGrath;
2. All monies paid into and out of the charity are closely monitored on a day-to-day basis by the Treasurer via text alerts direct from the bank and the Treasurer has overall control of internet banking;
3. S McGrath can only make payments up to a maximum of £1000 per day - any higher amounts require

STRUCTURE, GOVERNANCE AND MANAGEMENT

countersignature by the Treasurer;

4. All direct debits, standing orders and payments over £1000 are actioned by the Treasurer;

5. Salary payments and amendments for the CEO are managed by the Treasurer, with salary policy set by the Trustee Board (without S McGrath present);

6. The charity has set (and reviews) its Conflict-of-interest policy;

7. The Register of Interests is updated regularly and at each Trustee Board meeting; and

8. The Board has clearly specified that S McGrath is absent from all parts of Trustee meetings that deal specifically with the CEO's performance or any other matter where S McGrath could be perceived to have a personal conflict of interest that could undermine her ability to act solely in the best interests of the charity.

In light of these controls that the Board has put in place, the actual risk of there being a personal conflict of interest is considered by the Board to be low.

Risk management

MHF's Trustee Board continue to support formal risk management procedures, to assess risks and implement strategies to mitigate risk. In terms of their potential and/or likely impact, risks have been identified and classified as outlined below. Against the strategic aims of the charity, the Board review risks and evaluate them against controls.

Whilst there are many risks for the Board to be aware and cognisant of, the below make up what the Board considers to be the "Key Risks" to the Charity, and whilst the mitigation notes are necessarily brief and "high-level", they are a small summary of the considerations and actions that the Board takes on a regular basis, and the inclusion here is for reassurance purposes. (The full Risk Register is a standing item on the Board's agenda and is reviewed in every Board Meeting).

Risk Description	Impact Description	Impact Level	Probability Level	Priority Level	Mitigation Notes
Financial Going Concern	Reduction in income (for whatever reason) could lead to Charity not able to continue operations.	High	Medium	High	Reserves policy, financials reviewed by Board at each meeting, budgeting process, careful financial rigour, maximising value-in-kind, Treasurer receives daily account movement text messages, continued work on diversifying income streams and maximising support from existing base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Safeguarding	Someone suffers abuse or harm (particularly a child)	High	Low	High	Extensive, thorough safeguarding policies, standing agenda item at Board meetings, reviewed regularly (audited annually), DBS checks on all volunteers, staff and trustees, "safeguarding quiz" to refresh knowledge. Thorough board recruitment process, aligning applicants' principles, values and beliefs with the Charity, and a focus on diversity of skills and representation, map trustee departure dates and align recruitment timings, evolve cadence of meetings to be more efficient and stay on-top of tasks.
Board Stability / Trustee Capacity	Weakening of Governance and control.	High	Medium	High	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial Fraud	Financial and reputational impact.	High	Low	Medium	Payments cap and limited access to bank accounts, regular bank reconciling, Treasurer receives daily account movement text messages, independent examination of accounts, financials reviewed by Board at each meeting.
Data Mismanagement	Data breach or loss, GDPR fine, sensitive data accessed.	High	Low	Medium	Safeguarding policy updated to include digital risks, mandated 2FA, sensitive information only communicated through MHF emails or MHF account shared-drive, audit digital skills of team and provide training where needed, ensure emergency contact information up-to-date ahead of all online delivery, PCs/laptops password protected and stored in fixed, locked safe when not in use, data backed up to cloud and physical backup stored in safe.
M McGrath or S McGrath Health & Wellbeing	Inability to continue Charity operations	High	Low	Medium	Expression-of-Will-document, contingency planning with outside agreement of support, decentralising of duties amongst volunteers and contractors.
Loss of Key Volunteers/ Contractors	Loss of crucial skills/knowledge for running the Charity	Medium	Medium	Medium	Segregation of duties, robust training, maintain close relationship with CEO, all working documents saved on shared-drive, replacement support identified, maintain up-to-date role descriptions.
S McGrath Conflict of Interest	Bias in evaluation of CEO M McGrath	Low	Low	Low	Limiting payments, removed when discussing CEO performance, etc. (as mentioned above)

STRUCTURE, GOVERNANCE AND MANAGEMENT

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096716

Principal address

12 Cowslip Grove
Clanfield
Waterlooville
Hampshire
PO8 0WP

Trustees

S McGrath (appointed 1.5.24)
S Spencer
M Adams
M Rudman
H O'Keeffe Trustee (resigned 22.4.24)
A Woolman Trustee (resigned 18.6.24)
C Leach

Independent Examiner

Stephen Anderson FCCA
Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on 20th December 2024 and signed on its behalf by:



Signed on 21/12/24 @ 11:09

.....
C Leach - Trustee

Independent examiner's report to the trustees of The Muscle Help Foundation

I report to the charity trustees on my examination of the accounts of The Muscle Help Foundation (the Trust) for the year ended 28 February 2024.

Responsibilities and basis of report

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

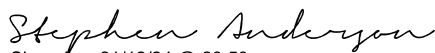
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.


Signed on 21/12/24 @ 20:53

Stephen Anderson FCCA

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: 20th December 2024

THE MUSCLE HELP FOUNDATION

Statement of Financial Activities
for the Year Ended 28 February 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		94,775	32,861	127,636	88,721
Investment income	2	<u>753</u>	<u>-</u>	<u>753</u>	<u>159</u>
Total		<u>95,528</u>	<u>32,861</u>	<u>128,389</u>	<u>88,880</u>
EXPENDITURE ON					
Raising funds		2,625	1,200	3,825	3,575
Charitable activities					
Muscle Dreams		<u>50,160</u>	<u>37,987</u>	<u>88,147</u>	<u>74,997</u>
Total		<u>52,785</u>	<u>39,187</u>	<u>91,972</u>	<u>78,572</u>
NET INCOME/(EXPENDITURE)		42,743	(6,326)	36,417	10,308
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
TOTAL FUNDS CARRIED FORWARD		<u>142,413</u>	<u>6,948</u>	<u>149,361</u>	<u>112,944</u>

The notes form part of these financial statements

THE MUSCLE HELP FOUNDATION

Balance Sheet
28 February 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	6	30,000	-	30,000	-
Cash at bank and in hand		<u>120,516</u>	<u>6,946</u>	<u>127,462</u>	<u>121,074</u>
		150,516	6,946	157,462	121,074
CREDITORS					
Amounts falling due within one year	7	<u>(8,101)</u>	-	<u>(8,101)</u>	<u>(8,130)</u>
NET CURRENT ASSETS		<u>142,415</u>	<u>6,946</u>	<u>149,361</u>	<u>112,944</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>142,415</u>	<u>6,946</u>	<u>149,361</u>	<u>112,944</u>
NET ASSETS		<u><u>142,415</u></u>	<u><u>6,946</u></u>	<u><u>149,361</u></u>	<u><u>112,944</u></u>
FUNDS	8				
Unrestricted funds				142,415	99,670
Restricted funds				<u>6,946</u>	<u>13,274</u>
TOTAL FUNDS				<u><u>149,361</u></u>	<u><u>112,944</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th December 2024 and were signed on its behalf by:

Clair Leach

Signed on 21/12/24 @ 11:09

.....
C Leach - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>753</u>	<u>159</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2024 nor for the year ended 28 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2024 nor for the year ended 28 February 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
	1	1
Management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,821	18,900	88,721
Investment income	<u>159</u>	<u>-</u>	<u>159</u>
Total	<u>69,980</u>	<u>18,900</u>	<u>88,880</u>
EXPENDITURE ON			
Raising funds	3,575	-	3,575
Charitable activities			
Muscle Dreams	<u>57,443</u>	<u>17,554</u>	<u>74,997</u>
Total	<u>61,018</u>	<u>17,554</u>	<u>78,572</u>
NET INCOME	8,962	1,346	10,308
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>90,708</u>	<u>11,928</u>	<u>102,636</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>99,670</u></u>	<u><u>13,274</u></u>	<u><u>112,944</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>30,000</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	50	898
Taxation and social security	1,459	775
Other creditors	<u>6,592</u>	<u>6,457</u>
	<u>8,101</u>	<u>8,130</u>

8. MOVEMENT IN FUNDS

	At 1.3.23	Net movement in funds	At 28.2.24
	£	£	£
Unrestricted funds			
General Fund	99,670	42,745	142,415
Restricted funds			
Powerchair Football	-	5,949	5,949
Childwick Trust - PCFC	2,375	(2,375)	-
Van Vlissingen Foundation	2,150	(2,150)	-
Awards for All	7,425	(7,425)	-
Childwick Trust - Wellbeing & Dreams	1,324	(1,324)	-
Meatball Campaign	<u>-</u>	<u>997</u>	<u>997</u>
	<u>13,274</u>	<u>(6,328)</u>	<u>6,946</u>
TOTAL FUNDS	<u>112,944</u>	<u>36,417</u>	<u>149,361</u>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	95,528	(52,783)	42,745
Restricted funds			
Powerchair Football	6,000	(51)	5,949
Childwick Trust - PCFC	1	(2,376)	(2,375)
Van Vlissingen Foundation	-	(2,150)	(2,150)
Awards for All	-	(7,425)	(7,425)
Childwick Trust - Wellbeing & Dreams	-	(1,324)	(1,324)
The Hobson Charity	5,000	(5,000)	-
Post Code Society	10,000	(10,000)	-
Jeans for Genes	3,001	(3,001)	-
Meatball Campaign	8,859	(7,862)	997
	<u>32,861</u>	<u>(39,189)</u>	<u>(6,328)</u>
TOTAL FUNDS	<u>128,389</u>	<u>(91,972)</u>	<u>36,417</u>

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General Fund	90,708	8,962	99,670
Restricted funds			
Childwick Trust - PCFC	3,028	(653)	2,375
Van Vlissingen Foundation	8,900	(6,750)	2,150
Awards for All	-	7,425	7,425
Childwick Trust - Wellbeing & Dreams	-	1,324	1,324
	<u>11,928</u>	<u>1,346</u>	<u>13,274</u>
TOTAL FUNDS	<u>102,636</u>	<u>10,308</u>	<u>112,944</u>

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	69,980	(61,018)	8,962
Restricted funds			
Childwick Trust - PCFC	-	(653)	(653)
Van Vlissingen Foundation	-	(6,750)	(6,750)
Awards for All	9,900	(2,475)	7,425
Childwick Trust - Wellbeing & Dreams	<u>9,000</u>	<u>(7,676)</u>	<u>1,324</u>
	<u>18,900</u>	<u>(17,554)</u>	<u>1,346</u>
TOTAL FUNDS	<u>88,880</u>	<u>(78,572)</u>	<u>10,308</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	At 28.2.24 £
Unrestricted funds			
General Fund	90,708	51,707	142,415
Restricted funds			
Powerchair Football	-	5,949	5,949
Childwick Trust - PCFC	3,028	(3,028)	-
Van Vlissingen Foundation	8,900	(8,900)	-
Meatball Campaign	<u>-</u>	<u>997</u>	<u>997</u>
	<u>11,928</u>	<u>(4,982)</u>	<u>6,946</u>
TOTAL FUNDS	<u>102,636</u>	<u>46,725</u>	<u>149,361</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	165,508	(113,801)	51,707
Restricted funds			
Powerchair Football	6,000	(51)	5,949
Childwick Trust - PCFC	1	(3,029)	(3,028)
Van Vlissingen Foundation	-	(8,900)	(8,900)
Awards for All	9,900	(9,900)	-
Childwick Trust - Wellbeing & Dreams	9,000	(9,000)	-
The Hobson Charity	5,000	(5,000)	-
Post Code Society	10,000	(10,000)	-
Jeans for Genes	3,001	(3,001)	-
Meatball Campaign	8,859	(7,862)	997
	<u>51,761</u>	<u>(56,743)</u>	<u>(4,982)</u>
TOTAL FUNDS	<u>217,269</u>	<u>(170,544)</u>	<u>46,725</u>

Restricted Funds:**Childwick Trust - PCFC**

Childwick Trust acknowledged the importance and potential of powerchair football to the lives of disabled children and young adults by providing much needed further funding for Muscle Warriors PFC.

Postcode Neighbourhood Trust

This donation is restricted to be used to fund items that support the Charity's organisational resilience. This includes upskilling, training, volunteer re-engagement, digital PR and technology.

Van Vlissingen Foundation

This donation is restricted to be used to fund a project extending the reach and engagement of our Virtual Muscle Dream programme

Awards for All

This donation is restricted to be used against a project titled 'Muscle Warrior Digital Communication & Engagement Project' with the aim to help the charity's community thrive

Childwick Trust - Wellbeing & Dreams

Trustees from The Childwick Trust approved a grant of £9000 used to deliver additional bespoke virtual and in-person Muscle Dream programme interventions to both our vulnerable community but also to help the charity's Muscle Warriors Powerchair Football Club in bringing young people and their families together, supporting their emotional and mental wellbeing

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2024.

THE MUSCLE HELP FOUNDATION

England & Wales - Charity number 1096716

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2023
for
THE MUSCLE HELP FOUNDATION**

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

THE MUSCLE HELP FOUNDATION

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**Report of the Trustees
for the Year Ended 28 February 2023**

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims and public benefit

For the public benefit, MHF's charitable purposes are set out in the objects clause of its Deed of Trust as outlined below:

Objectives, aims and public benefit

MHF's charitable purposes (for public benefit) are contained in its objects clause, within its Deed of Trust per below:

- I) The relief in sickness of people suffering from Muscular Dystrophy (MD) and other allied neuromuscular conditions.
- II) Such other charitable activities as the trustees shall determine from time to time.

Geographical operations

The charity operates throughout England And Wales, Northern Ireland and Scotland

Charity's classification

Purposes (what): the advancement of health or saving lives

Beneficiaries (who): people with disabilities

Method of operation (how): providing services and/or other charitable activities

Post COVID-19 pandemic / Muscle Dream Service Users

Operationally, the charity has continued to deliver its services for children and young people (8-28yrs) across the UK with the muscle wasting disease Muscular Dystrophy ("MD") and allied neuromuscular conditions - these services are divided into the following areas of operation:

- Bespoke (one-off) experiences, more often than not involving the whole family
- Programmes that see a number of beneficiaries, again usually with members of their families
- Virtual interventions, now operating for a 2nd year (post pandemic), offering greater accessibility to different online programmes

Charity's mission

To bring together children, young people and their families, creating communities through transformational events, networks and activities. Through Muscle Dreams and by bringing beneficiaries and families together, MHF aims to play its part in helping to fulfil potential, giving a very real sense of purpose and hope for the future.

**OBJECTIVES AND ACTIVITIES
OVERARCHING STATEMENT POST PANDEMIC**

For the period reported on i.e. 1st March 2022 to 28 February 2023, MHF's CEO M McGrath remained cognisant of the pandemic impact on the charity's vulnerable community - informed by direct communications with families but also reaching out and speaking with other charities across the muscular dystrophy space, MHF's duty of care to its community will always remain a key priority. During this period, trustees continued (although less frequently) to discuss the impact of the pandemic via its scenario planning document at its monthly power-hours. Despite the challenging environment, MHF remained resolute and focused on its Muscle Dream work and associated activities.

THE CHARITY'S VULNERABLE COMMUNITY

Families remain unsettled, often using the term 'exhausted', with feelings of isolation still very much prevalent. The charity's focus on those vulnerable young people and their families, for whom it exists to serve, is at the heart of everything it does. The charity's CEO M McGrath continues to unearth commentary from across MHF's community around diminishing mental wellness which in turn supports MHF's 'wellbeing' focus via some of for example, its Muscle Dream programme work.

BENEFICIARIES / PROFILE INSIGHT / DUCHENNE MUSCULAR DYSTROPHY

The largest group (majority ie. circa 96%) of MHF's beneficiaries are children, young people, and young adults (8-28yrs) with the condition called Duchenne Muscular Dystrophy (DMD) - this is the most severe variant. MHF is the only wish-fulfilment charity in the UK that delivers its services beyond the age of 18yrs. DMD is 100% fatal - there is no known cure.

DMD usually only affects boys. The risk of having a child with DMD is about one in every 3,500-5,000 male births (Source: Muscular Dystrophy UK). It is thought that there are some 2,500 boys and young men living with DMD in the UK, with approximately 100 born in the UK each year. On average, by the age of 10/11yrs, a young person will need a wheelchair, and by the age of approximately 14/15/16yrs, they are likely to require a wheelchair on a full-time basis. Maintaining good posture becomes increasingly difficult. Additional complications around mobility and also lung function emerge.

BEHAVIOURAL / LEARNING DIFFICULTIES

In some cases, the need to address behavioral and learning difficulties will require the expertise of clinical specialists. The support of the family is critical. Older teenagers and young adults will usually experience diminished lung function, meaning breathing may be impaired, thus requiring for example nighttime ventilation. There are much higher standards of clinical/medical care and with improved knowledge and hospital interventions, those with DMD can and do reach adulthood.

PARALYSIS / HEART / RESPIRATORY FAILURE / EARLY DEATH

DMD is caused by a lack of dystrophin, a specific protein needed to hold muscles together. Without this protein, all skeletal muscles begin to weaken and deteriorate, ultimately leading to paralysis, heart and lung failure, and early death - on average, a young adult may die in their early to mid-twenties (Source: Duchenne Research Fund). In the period being reported on, MHF's CEO M McGrath was contacted < 8 > times, most often directly from family members, but in some cases, by close family friends and made aware that one of the charity's Muscle Warrior beneficiaries had died.

GENETIC HEADLINES

The lack of the protein dystrophin is essentially an error in the dystrophin gene - this is found on the X chromosome. Boys only have a single X chromosome - this error causes DMD. The genetic error can be carried by girls - in 1% of cases, girls can be sufferers. A female carrier can inherit the genetic error - in one third of cases, DMD is caused by an entirely spontaneous genetic mutation. DMD can therefore happen to anyone.

OBJECTIVES AND ACTIVITIES

SAFEGUARDING

Reviewed annually, the work of charity in not only maintaining robust safeguarding procedures, underpinned by its code of practice and extensive policy is at the heart of its operational work. Online safeguarding training in addition to a fixed agenda item at the front-end of all trustee meetings where MHF's CEO M McGrath updates the Board accordingly, the charity zero-tolerance approach is a fundamental priority in all operational activity - the wellbeing and safety of MHF's vulnerable beneficiaries is central to its continued work.

LIVED EXPERIENCES / UNIQUE ASSETS / BOARD DIVERSITY

Whilst MHF's CEO M McGrath himself lives with Muscular Dystrophy (LGMD2A), currently three other trustee board members either have a form of muscular dystrophy or have a direct family connection to the condition. These 'lived experiences' provide uniquely valuable insights into the condition and by default, there is a deeper understanding of its impact, which in turn helps to inform conversations around the charity's work and strategy.

SUMMARY OUTCOMES / STATS - ENGAGEMENT WITH MHF'S COMMUNITY

In the period being reported on, the charity's Muscle Dream experiences impacted the lives of < 59 > beneficiaries & their families.

71% under the age of 18yrs

15.5yrs = average age

59 = total number of Muscle Dream interventions

59 (100%) = direct comms with MHF's CEO M McGrath

27 = new Muscle Dream beneficiaries

31 = number of nominations received for 10th Anniversary Porsche Muscle Dream programme

10 = places (successful nominations) for 10th Anniversary Porsche Muscle Dream programme

4 = places for ENG v ARG Twickenham Stadium (via RFU Charity Ballot), + £50 Rugby Store + £15 subsistence allowance

19 = wellbeing programme (virtual participants) BIG Family Laughter Christmas Party + £75 Deliveroo UK eGift Card per family

THREE MUSCLE DREAM HIGHLIGHTS / BRIEF INSIGHTS / IMPACT

March 2022

20yr-old vulnerable adult with Duchenne Muscular Dystrophy (DMD) receives surprise of a lifetime (MHF's 425th Muscle Dream) with an exclusive virtual flying intervention, in partnership with the Royal Airforce Benevolent Fund, beamed into his room at The Prince & Princess of Wales Hospice (Glasgow), starring longest-serving former Red Arrows pilot. What made this Muscle Dream all the more memorable, were the words of the Palliative Care Specialist Services GP who has a particular interest in vulnerable young adults, transition and neuromuscular disease, who shared the following feedback below with the charity:

"There are days when my job is more awesome than awesome, and this was one of them! Thank you to everyone, it means so much to me, as a doctor to young adults with life-limiting conditions, to know there are individuals who will go above and beyond for my patients."

**Report of the Trustees
for the Year Ended 28 February 2023**

OBJECTIVES AND ACTIVITIES

August 2022

22yr-old with rare progressive leukodystrophy (Pelizaeus-Merzbacher-like disease PMLD1) that deteriorates coordination, motor abilities, and cognitive function, from East London receives MHF's 436th Muscle Dream experience that sees him and his father (both lifelong Tottenham Hotspur supporters) mix it up with Spurs First Team Squad - the human spirit is a wonderful thing and whilst the journey is sometimes filled with family hardships, real life circumstances that derail even the best laid plans and adversities that come from a global pandemic, the charity together with support from the Lord-Lieutenant of Hertfordshire delivered on the promise.

"These moments are priceless - the look on my beautiful son's face was wonderful for me, his father, to see. The day was one of the best days of my life seeing my beloved son filled with pure joy and happiness".

September 2022

10th Anniversary Porsche Muscle Dream Programme saw 10 muscular dystrophy petrol-heads (with their families) rock Silverstone, the home of British motorsport, with a once-in-a-lifetime moment-in-time, a fully immersive driving experience delivered over two days. After three long and challenging years due to the pandemic, the charity's signature programme finally returned to mark the 10th Anniversary of its flagship event. The charity is incredibly grateful its key partners, namely the Porsche Experience Centre at Silverstone and Whittlebury Park near Towcester. NOTE: the very first Porsche Muscle Dream Programme took place in May 2011.

Mother to Beneficiary A (17yrs, with DMD) said: "My son has always loved cars; it is his biggest passion, so to have this opportunity was amazing! Families living with MD must miss out on so many things because of accessibility, so the work of the Muscle Help Foundation charity is incredibly important to us and all families living with MD. The event was fantastic. My son was smiling from ear to ear - he is keen to pursue a career in car engineering and design and this programme has inspired him to further pursue that dream. This experience has had a hugely positive impact on his mental health and how he views life."

Dedicated & Devoted Volunteers - a mini army of 26 MHF Volunteers that included 10 pre-selected MHF Volunteer Hosts whose role was to look after and provide the very highest level of support and service to each of the 10 beneficiaries and their families, offered their precious time in supporting this unique programme. From all walks of life, MHF's volunteers selflessly give of their time, ensuring that beneficiaries and their families have the most magical and unforgettable experience of their lives.

WHERE DO THE CHARITY'S NOMINATIONS COME FROM

Nominations for the charity's work originate from:

- UK hospices i.e. family support & social care worker
- Other Muscular Dystrophy (MD) charities from across the UK
- Past beneficiary / family referrals
- Standalone neuromuscular care advisers
- Social media

MUSCLE WARRIORS POWERCHAIR FOOTBALL CLUB (PFC) / ACTIVE PARTICIPATION

The period being reported showed much more engagement as families felt a little more confidence in coming together to not only train but also compete at the National League Championships - these are often referred to as the Championship which is the second level of the English Powerchair Football League pyramid. Contested by 12 clubs, it operates on a system of promotion and relegation with the National League Premiership and Regional League play-off fixtures. Seasons run from September to June, with each team playing 22 matches (playing all 11 other teams twice) over five weekends.

Report of the Trustees for the Year Ended 28 February 2023

OBJECTIVES AND ACTIVITIES

The charity remains fully supportive of the Muscle Warriors PFC which continues to operate with a group of volunteers (parents). The benefits of active participation include a tremendous team spirit, underpinned by friendships and thus reducing feelings of isolation. The sport provides purpose to those who play it and year on year, the charity sees heightened levels of confidence, improved self-esteem and communication skills, not least listening and responding. There is a tangible sense of togetherness and a shared sense of belonging in being a part of the Club.

During this period, the charity made several financial contributions in funding for example the costs of team lunches and dinners, specifically when playing at the National League Championships. In the lead up to Christmas 2022, MHF's CEO M McGrath arranged for each member of the team (and their respective families) to receive special VIP Christmas Football Gift Hampers in addition to personalised mugs with first names and individual football shirt numbers, together with a message on behalf of the charity.

MISCELLANEOUS NEWS / UPDATES

March 2022

Muscle-wasting conditions like Muscular Dystrophy (MD) may be more prevalent than previously thought - new research funded by Muscular Dystrophy UK has shone a light on this subject. It is now estimated that from millions of healthcare records from GPs across the UK, it's now estimated that in 2019, there were around 110,000 people affected by a muscle-wasting condition, that's an extra 40,000 people compared with earlier estimates of approximately 70,000. Muscular dystrophy is still so often confused with Multiple Sclerosis (MS) - by way of contrast, it is estimated that there are over 130,000 people with MS in the UK, and that nearly 7,000 people are newly diagnosed each year.

July 2022

The charity was once again very proud to sponsor the 2022 Barry O'Leary Services to Powerchair Football Award. Nominations are received through The Wheelchair Football Association and then considered by a select panel including MHF's CEO M McGrath who was once again invited to review all nominations by The WFA's National Development Manager.

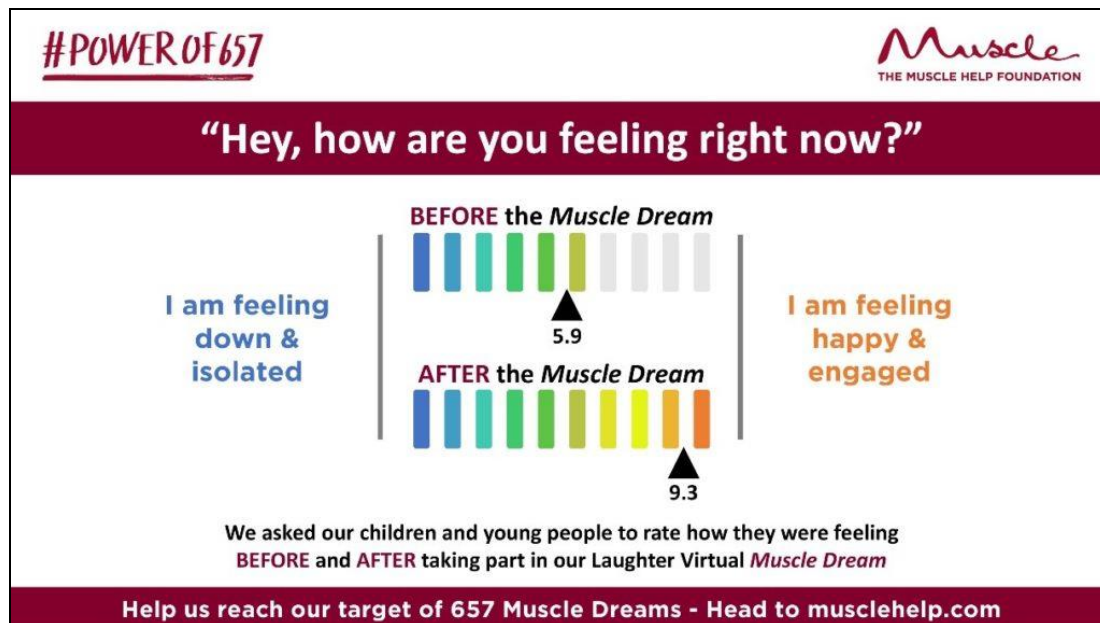
August 2022

MHF's report reveals powerful community impact through virtual Muscle Dream interventions - reducing social isolation during the COVID-19 pandemic and the power of community engagement via the delivery of virtual Muscle Dreams has been examined in detail. For children and young people affected by muscular dystrophy or allied neuromuscular conditions, it is all too easy to become socially excluded. Reducing isolation and fostering a sense of belonging has and will always remain at the heart of the charity's work and, as the country locked down in the face of the COVID-19 pandemic, this became more important than ever.

Following the award by the BBC Children in Need's COVID Next Steps Programme, the charity produced a report (in the period being addressed i.e. 1 March '22 to 28 Feb '23. This revealed the positive impact it has had on its vulnerable community, specifically that the funded project had demonstrated that community engagement and virtual Muscle Dreams have a positive impact on reducing social isolation, staying connected and supporting good mental well-being. Whilst this project had a clear short-term impact on the lives of beneficiaries and their families, the charity recognises that more beneficiaries would have been likely to make progress with a longer project time frame.

"The power of a phone call, an opportunity to chat, listen and give a young person a voice to, for example, share they're feeling about the pandemic is something that the Muscle Help Foundation is looking to explore further through additional community engagement initiatives." (Source: MHF's CEO M McGrath)

OBJECTIVES AND ACTIVITIES



The charity has long understood the value of fostering a sense of belonging among the vulnerable children, young people and young adults whom we work with and support. All beneficiaries and their families are welcomed into the charity's Muscle Warrior tribe, with access to our online community and social media channels. As one parent put it:

"Our child felt loved, appreciated, noticed, nurtured and part of the tribe. Our child is feeling so much more positive, and his confidence has definitely been uplifted. We so feel part of the Muscle Warrior tribe now!"

"So appreciative of the Muscle Help Foundation charity to check in on us and be thought of during this time. Everyone has been so supportive".

November 2022

Celebrating excellence in the genetic conditions' professional community, Gene People hosted the very first Gene People Awards - an opportunity to highlight the efforts of individuals and organisations in improving the lives of people affected by a genetic condition. The Gene People Awards celebrates the positive impact that the genetic condition community has on the 2.4 million people in the UK living with a genetic condition.

The Gene People Awards 2022 focused on all aspects of the genetic condition community during the previous two years, namely 2020 and 2021. The four award categories were: Best Campaign, Best Research Partnership, Best Volunteer and Lifetime Achievement - the charity was surprised to hear directly from Gene People's Chief Executive S Barber announcing that MHF's CEO M McGrath had been nominated for the Lifetime Achievement Award.

January 2023

The charity was delighted to announce a corporate partnership with Ares Management Corporation - an American global alternative investment manager operating in the credit, private equity and real estate markets. Ares provided funding (\$25,000) to the charity to support its continued vital work in delivering transformational interventions to children, young people and young adults living in the UK with muscular dystrophy. This was a first for a UK charity to be supported by Ares Management in this way.

**Report of the Trustees
for the Year Ended 28 February 2023**

OBJECTIVES AND ACTIVITIES

February 2023

Pushing on with its 657 mission, the charity arranged for 4 beneficiaries, all rugby fanatics, to mix it up with 82,000 spectators at Twickenham Stadium, the home of England Rugby, in witnessing England's victory over Italy in the Guinness Six Nations match on Sat 12 Feb 2023. Thanks once again to a successful RFU Charity ballot submission made in Oct 2022, beneficiaries, and their families (from the West Midlands, Hampshire, Bristol and Surrey) headed to Twickenham Stadium for a sporting experience of a lifetime.

CHARITY'S BROADCAST SHOWS - 'IN CONVERSATION WITH' (ICW)

The charity's virtual broadcast initiative titled 'In Conversation With' (ICW), in the period being reported on, delivered a further < 9 > show broadcasts in Series III, from March 2022 to November 2022. ICW's purpose was rooted in the following objectives:

- Enable beneficiaries and families across the UK feel less isolated and more connected.
- Help reach new audiences in amplifying the charity's work and impact.
- Encourage viewers to donate.

Each of the broadcasts in Series III (with one guest per month) were hosted by MHF's CEO M McGrath, with the final show being broadcast on 28th Nov 2022 with special guest Mike Ling MBE FRAeS, the longest-serving Red Arrows pilot in history. Special thanks to the following guests who so generously supported the charity in offering up their time and bringing their whole selves to the conversations, all of which were recorded online and are available to view on the charity's dedicated YouTube channel.

Mike Miller-Smith MBE - 28th March 2022

Ed Warner - 25th April

Karun Chandhok - 30th May

Ross Hovey - 27th June

Robin Sheppard - 25th July

Aaron Phipps MBE - 22nd August

Mark Esho MBE - 26th September

Alison Rodriguez - 24th October

Mike Ling - 28th November

TRUSTS & KEY DONATIONS RECEIVED IN 2022-2023 PERIOD INCLUDED:

May 2022: The Childwick Trust - a grant of £9,000 was received.

Sep 2022: National Lottery Community Fund (Awards for All) - a grant of £9,900 was received.

Oct 2022: Robert Clutterbuck Charitable Trust - a grant of £1,000 was received.

Nov 2022: John and Marine van Vlissingen Foundation - a grant of £5,000 was received.

Nov 2022: Neighbourly Charitable Trust - a donation of £500 was received.

Jan 2023: A Regensteiner - a donation of £30,000 was received.

Jan 2023: ARES Management - a donation of \$25,000 was received.

**Report of the Trustees
for the Year Ended 28 February 2023**

FINANCIAL REVIEW

Reserves policy

The Board of Trustees have reviewed the guidance contained in the Charity Commission paper CC19 "Charity Reserves: Building Resilience". The paper acknowledges there is no single level, or even a range of, reserves that is right for all charities. Whilst the charity continues to maintain a minimum level of unrestricted undesignated reserves in order to cover 6 months' future operational costs and cash flow "troughs" (estimated currently to be in the region of £50,000), the Board considers a range of 6-12 months to be appropriate in light of:

- (i) the current economic climate
- (ii) the size of the Charity (which leaves it more exposed to adverse economic conditions unlike larger charities)
- (iii) the Charity's expected short to medium term outgoings

The unrestricted reserves at 28 February 2023 amount to £99,670 (2022: £90,708), which is within the Charity's Policy of maintaining a reserve of 6-12 months' worth of expenditure.

Low Funding Base

The Charity operates with a relatively low funding base as a direct consequence of its ability to attract valuable in-kind support. The Board continues to monitor and track the value of such donations, but due to the inherent difficulties in placing an agreed value for accounting purposes, chooses at this time not to include them in the income and expenditure account.

The Charity continues to track in-kind value and the Board continues to recognise the key contribution made by many suppliers in support of its Muscle Dream activities in the UK, a core part of the CEO's role.

Results for the Year

The Charity's gross income from all sources this year totalled £88,880 (2022: £30,263). Total expenditure was £78,572 (2022: £114,331), which left a surplus for the year of £10,308, representing a surplus of £1,346 on restricted funds and a surplus of £8,962 on unrestricted funds. The Charity held £112,944 in reserves at the end of the year, of which £99,670 (2022: £90,707) was unrestricted undesignated reserves, and £13,274 (2022: £11,929) was Restricted.

Unrestricted income increased a small amount vs last year, increasing by £48,617. Whilst income has increased when compared with last year, this increase was due to a significant one-off donation in January 2023, right at the end of the financial year. Without this, the Charity was on track to have a year with historically low income, significantly below budget, and even below last year.

Fundraising and donations from individuals continues to be at a low level as a result of the lagging effects of the COVID-19 pandemic, and the "cost-of-living crisis" that has followed. This drop in income was seen last year, and has continued into this financial year. This reduction in underlying income is an existential threat to the Charity and represents a significant risk for the Charity going forwards, making the Charity even more reliant on winning, increasingly infrequent and competitive, grants and trusts. Whilst the Charity is still within its Reserves Policy range (as detailed in the "Reserves Policy" section below). if income continues at this significantly reduced level, the Charity will quickly expend its reserves.

As mentioned before, the economic effects of the COVID-19 pandemic are now being felt by the Charity; the cost-of-living crisis has caused individuals' fundraising and donations to drop to an all-time low, inflationary cost pressures have led to a reduction in companies' charitable donations, and grants/trusts are even more competitive than ever. At the start of the pandemic, The Board designated a long-standing sustainability fund as the "COVID-19 fund", to ensure the Charity was able to weather the pandemic years. This was fully utilised in the last financial period, meaning that in this financial year the Charity has had no such safety-net.

Unrestricted expenditure reduced by £3,923 due to the Charity's successful transformation in offering a combination of in-person and virtual Muscle Dream experiences. Many of the virtual Muscle Dream experiences, and community outreach, were paid for by successfully won restricted grants, meaning that the Charity's unrestricted expenditure was reduced.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is registered as a charitable trust and was set up by a Trust deed. The charity is registered with the Charity Commission.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed for a term of 3 years and are eligible for reappointment for a further term, up to a maximum of 3 terms (9 years).

The Chair is eligible for re-election annually and may serve up to a maximum of 5 years as Chair. On 26 September 2017 the governing Deed of Trust was amended to provide further flexibility on Chair terms. In exceptional circumstances the Chair can be re-elected beyond the maximum period of five years up to the maximum period as a Trustee (9 years). In such circumstances the extended re-election will be reviewed annually by the Board.

**Report of the Trustees
for the Year Ended 28 February 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Work Breakdown of CEO

There is often much outrage in the media regarding charities' CEOs and their salaries. Due to the nature of running a small charity on the scale of the Muscle Help Foundation, it should be noted that whilst M McGrath is the CEO of the Charity, he is also its only employee. A larger proportion of his time is spent on operational activities rather than management.

Additionally, part of the unique offering of the Charity is the personal hosting and delivery of Muscle Dreams by M McGrath (who himself has Limb Girdle Muscular Dystrophy) and his wife, S McGrath (Trustee & Carer). This common "lived-experience" helps form deeply profound and empathetic connections with both beneficiaries and families. This also means that a larger percent of M McGrath's time is spent on delivery than would otherwise be ordinarily expected. As such, it is deemed by the Charity's Trustee Board unrepresentative to consider the CEO's wages as purely a management and administration cost - the table below illustrates what is considered a fairer and as such more representative breakdown:

Activity	Est. Proportion of Time	Est. Annual Cost to the Charity
Muscle Dream Delivery	60%	£24,600
Fundraising & Income Generation	20%	£8,200
Management & Admin	10%	£4,100
Marketing & Communications	5%	£2,050
Resourcing	5%	£2,050

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The trustees are as follows:

H O'Keeffe (Chair of Trustees, appointed as Chair 1 March 2023)

M Adams (Treasurer)

S McGrath (Trustee & Charity Secretary)

S Spencer

M Rudman

A Woolman

C Leach (Trustee, appointed 1 September 2022)

S McGrath is the wife of M McGrath. The Board acknowledges the potential independence and personal conflict of interest issues that this creates, and accordingly sought clearance from the Charity Commission prior to her appointment to the Board. The Commission concluded "no consents or authorities are required from us in the circumstances based on the detailed background supplied."

The Board have also considered the advice in CC29 "Conflicts of Interest" in relation to "conflicts of loyalty". As a small family charity with a disabled CEO, S McGrath's involvement in the day to day running of the charity is critical to its operation, the enablement of the CEO and the success of Muscle Dreams. The Board always has and will continue to be alert to any potential conflict of interest this brings. The controls put in place by the Board in order to continually monitor, assess and mitigate any conflicts of interest are as follows:

1. The Treasurer takes an active role in advising, monitoring and discussing all operational and financial charity matters with M McGrath and S McGrath;
2. All monies paid into and out of the charity are closely monitored on a day-to-day basis by the Treasurer via text alerts direct from the bank and the Treasurer has overall control of internet banking;

STRUCTURE, GOVERNANCE AND MANAGEMENT

3. S McGrath can only make payments up to a maximum of £1000 per day - any higher amounts require countersignature by the Treasurer;
4. All direct debits, standing orders and payments over £1000 are actioned by the Treasurer;
5. Salary payments and amendments for the CEO are managed by the Treasurer, with salary policy set by the Trustee Board (without S McGrath present);
6. The charity has set (and reviews) its Conflict-of-interest policy;
7. The Register of Interests is updated regularly and at each Trustee Board meeting; and
8. The Board has clearly specified that S McGrath is absent from all parts of Trustee meetings that deal specifically with the CEO's performance or any other matter where S McGrath could be perceived to have a personal conflict of interest that could undermine her ability to act solely in the best interests of the charity.

In light of these controls that the Board has put in place, the actual risk of there being a personal conflict of interest is considered by the Board to be low.

**Report of the Trustees
for the Year Ended 28 February 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

MHF's Trustee Board continue to support formal risk management procedures, to assess risks and implement strategies to mitigate risk. In terms of their potential and/or likely impact, risks have been identified and classified as outlined below. Against the strategic aims of the charity, the Board review risks and evaluate them against controls.

Whilst there are many risks for the Board to be aware and cognisant of, the below make up what the Board considers to be the "Key Risks" to the Charity, and whilst the mitigation notes are necessarily brief and "high-level", they are a small summary of the considerations and actions that the Board takes on a regular basis, and the inclusion here is for reassurance purposes.

Risk Description	Impact Description	Impact Level	Probability Level	Priority Level	Mitigation Notes
Macro-Environment Factors	Effect of income reduction on the going concern of Charity	Medium	High	High	Reserves policy, financials reviewed by Board at each meeting, budgeting process, careful financial rigour, maximising value-in-kind, etc.
Post-Pandemic Economic Landscape	Effect of income reduction on the going concern of Charity	High	High	High	Diversify income streams to ensure financial sustainability, established a "Fundraising Group" to investigate and establish new ways of fundraising & income streams, and maximise the support from our existing base.
Safeguarding	Someone suffers abuse or harm (particularly a child)	High	Low	High	Extensive, thorough safeguarding policies, standing agenda item at Board meetings, reviewed regularly (audited annually), DBS checks on all volunteers, staff and trustees, etc. (as mentioned above)
M McGrath or S McGrath Health & Wellbeing	Inability to continue Charity operations	High	Low	Medium	Expression-of-Will-document, contingency planning with outside agreement of support, decentralising of duties
S McGrath Conflict of Interest	Bias in evaluation of CEO M McGrath	Low	Low	Low	Limiting payments, removed when discussing CEO performance, etc. (as mentioned above)

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial Going Concern	Inability to meet financial obligations	High	Low	Medium	Reserves policy, financials reviewed by Board at each meeting, budgeting process, Treasurer receives daily account movement text messages, etc.
Financial Fraud	Financial and reputational impact	High	Low	Medium	Limiting payments and access to bank accounts, regular bank reconciling, Treasurer receives daily account movement text messages, independent examination, etc.
Board Stability/Trustee Capacity	Weakening of Governance and control	Medium	Medium	Medium	Set board recruitment process created by external governance advisor and implemented, aligning applicants' principles, values and beliefs with the Charity, diversity of representation. Map trustee departure dates and align recruitment timings. Evolving cadence of meetings to be more efficient and stay on-top of tasks.
Data Mismanagement	Data breach/loss, GDPR fine, safeguarding	High	Low	Medium	Safeguarding policy updated to include digital risks, mandated 2FA, sensitive information only communicated through MHF emails or MHF account shared-drive, audit digital skills of team and provide training where needed, ensure emergency contact information up-to-date ahead of all online delivery.
Loss of Key Volunteers/Contractors	Loss of crucial skills/knowledge for running the Charity	Medium	Medium	Medium	Segregation of duties, robust training, maintain close relationship with CEO, all working documents saved on shared-drive, replacement support identified, maintain up-to-date role descriptions.

**STRUCTURE, GOVERNANCE AND MANAGEMENT
INDEPENDENT ASSURANCE**

The Charity Commission threshold for an audit requirement is £1m gross income, and below that level requires an independent examination of charity accounts. There has been much bad publicity in the sector over the past few years, most often concerning charities significantly bigger than The Muscle Help Foundation (MHF) which has impacted public confidence of the sector.

The Charity Commission in July 2018 published "Trust in Charities 2018", one key finding of which was "the public want charities to demonstrate good stewardship of funds, to live their values, and to demonstrate impact".

MHF's Trustee Board whole-heartedly supported this desire and unanimously agreed that, whilst not required, their financial statements would be subject to independent audit to provide further assurance to our sponsors, donors, supporters and Trust funds.

To that end, the accounts for the year ending 28th February 2019 were given a full independent audit, rather than the usual independent examination. Whilst this was not necessary due to the size of the Charity, the Board was organisationally confident, and welcomed the rigorous process and opportunity to be transparent and provide additional reassurance.

For the year ending 28th February 2023, the Board decided to opt for an independent examination of the charity accounts, as has been done historically. This will be reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096716

Principal address

12 Cowslip Grove
Clanfield
Waterlooville
Hampshire
PO8 0WP

Trustees

Mrs S McGrath
S Spencer
M Adams
M Rudman
H O'Keeffe Trustee
Ms A Woolman Trustee
Ms C Leech (appointed 22.9.22)

Independent Examiner

Stephen Anderson FCCA
Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on 19th December 2023 and signed on its behalf by:

.....
H O'Keeffe - Trustee

Independent examiner's report to the trustees of The Muscle Help Foundation

I report to the charity trustees on my examination of the accounts of The Muscle Help Foundation (the Trust) for the year ended 28 February 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Stephen Anderson FCCA

Knox Cropper LLP
Chartered Accountants
153 -155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: 19th December 2023

THE MUSCLE HELP FOUNDATION

Statement of Financial Activities
for the Year Ended 28 February 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		69,821	18,900	88,721	30,252
Investment income	2	159	-	159	11
Total		<u>69,980</u>	<u>18,900</u>	<u>88,880</u>	<u>30,263</u>
EXPENDITURE ON					
Raising funds		3,575	-	3,575	34,618
Charitable activities					
Muscle Dreams		57,443	17,554	74,997	79,713
Total		<u>61,018</u>	<u>17,554</u>	<u>78,572</u>	<u>114,331</u>
NET INCOME/(EXPENDITURE)		8,962	1,346	10,308	(84,068)
RECONCILIATION OF FUNDS					
Total funds brought forward		90,708	11,928	102,636	186,704
TOTAL FUNDS CARRIED FORWARD		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>

The notes form part of these financial statements

THE MUSCLE HELP FOUNDATION

Balance Sheet
28 February 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		107,800	13,274	121,074	111,997
CREDITORS					
Amounts falling due within one year	6	(8,130)	-	(8,130)	(9,361)
NET CURRENT ASSETS		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
NET ASSETS		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
FUNDS	7				
Unrestricted funds				99,670	90,708
Restricted funds				<u>13,274</u>	<u>11,928</u>
TOTAL FUNDS				<u>112,944</u>	<u>102,636</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th December 2023 and were signed on its behalf by:

.....
H O'Keeffe - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

2. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	<u>159</u>	<u>11</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023 <u>1</u>	2022 <u>1</u>
Management		

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,352	8,900	30,252
Investment income	<u>11</u>	<u>-</u>	<u>11</u>
Total	<u>21,363</u>	<u>8,900</u>	<u>30,263</u>
EXPENDITURE ON			
Raising funds	8,343	26,275	34,618
Charitable activities			
Muscle Dreams	<u>56,598</u>	<u>23,115</u>	<u>79,713</u>
Total	<u>64,941</u>	<u>49,390</u>	<u>114,331</u>
NET INCOME/(EXPENDITURE)	(43,578)	(40,490)	(84,068)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>134,285</u>	<u>52,419</u>	<u>186,704</u>
TOTAL FUNDS CARRIED FORWARD	<u>90,707</u>	<u>11,929</u>	<u>102,636</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	898	-
Taxation and social security	775	1,680
Other creditors	<u>6,457</u>	<u>7,681</u>
	<u>8,130</u>	<u>9,361</u>

7. MOVEMENT IN FUNDS

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General Fund	90,708	8,962	99,670
Restricted funds			
Childwick Trust - PCFC	3,028	(653)	2,375
Van Vlissingen Foundation	8,900	(6,750)	2,150
Awards for All	-	7,425	7,425
Childwick Trust - Wellbeing & Dreams	-	<u>1,324</u>	<u>1,324</u>
	<u>11,928</u>	<u>1,346</u>	<u>13,274</u>
TOTAL FUNDS	<u>102,636</u>	<u>10,308</u>	<u>112,944</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	69,980	(61,018)	8,962
Restricted funds			
Childwick Trust - PCFC	-	(653)	(653)
Van Vlissingen Foundation	-	(6,750)	(6,750)
Awards for All	9,900	(2,475)	7,425
Childwick Trust - Wellbeing & Dreams	<u>9,000</u>	<u>(7,676)</u>	<u>1,324</u>
	<u>18,900</u>	<u>(17,554)</u>	<u>1,346</u>
TOTAL FUNDS	<u>88,880</u>	<u>(78,572)</u>	<u>10,308</u>

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
Unrestricted funds				
General Fund	104,653	(43,577)	29,632	90,708
Sustainability fund	<u>29,632</u>	<u>-</u>	<u>(29,632)</u>	<u>-</u>
	134,285	(43,577)	-	90,708
Restricted funds				
Childwick Trust - PCFC	3,865	(837)	-	3,028
Postcode Neighbourhood	18,140	(18,140)	-	-
BBC Children in Need	30,414	(30,414)	-	-
Van Vlissingen Foundation	<u>-</u>	<u>8,900</u>	<u>-</u>	<u>8,900</u>
	<u>52,419</u>	<u>(40,491)</u>	<u>-</u>	<u>11,928</u>
TOTAL FUNDS	<u>186,704</u>	<u>(84,068)</u>	<u>-</u>	<u>102,636</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	21,363	(64,940)	(43,577)
Restricted funds			
Childwick Trust - PCFC	-	(837)	(837)
Postcode Neighbourhood	-	(18,140)	(18,140)
BBC Children in Need	-	(30,414)	(30,414)
Van Vlissingen Foundation	<u>8,900</u>	<u>-</u>	<u>8,900</u>
	<u>8,900</u>	<u>(49,391)</u>	<u>(40,491)</u>
TOTAL FUNDS	<u>30,263</u>	<u>(114,331)</u>	<u>(84,068)</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
Unrestricted funds				
General Fund	104,653	(34,615)	29,632	99,670
Sustainability fund	<u>29,632</u>	<u>-</u>	<u>(29,632)</u>	<u>-</u>
	134,285	(34,615)	-	99,670
Restricted funds				
Childwick Trust - PCFC	3,865	(1,490)	-	2,375
Postcode Neighbourhood	18,140	(18,140)	-	-
BBC Children in Need	30,414	(30,414)	-	-
Van Vlissingen Foundation	-	2,150	-	2,150
Awards for All	-	7,425	-	7,425
Childwick Trust - Wellbeing & Dreams	<u>-</u>	<u>1,324</u>	<u>-</u>	<u>1,324</u>
	<u>52,419</u>	<u>(39,145)</u>	<u>-</u>	<u>13,274</u>
TOTAL FUNDS	<u>186,704</u>	<u>(73,760)</u>	<u>-</u>	<u>112,944</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	91,343	(125,958)	(34,615)
Restricted funds			
Childwick Trust - PCFC	-	(1,490)	(1,490)
Postcode Neighbourhood	-	(18,140)	(18,140)
BBC Children in Need	-	(30,414)	(30,414)
Van Vlissingen Foundation	8,900	(6,750)	2,150
Awards for All	9,900	(2,475)	7,425
Childwick Trust - Wellbeing & Dreams	<u>9,000</u>	<u>(7,676)</u>	<u>1,324</u>
	<u>27,800</u>	<u>(66,945)</u>	<u>(39,145)</u>
TOTAL FUNDS	<u>119,143</u>	<u>(192,903)</u>	<u>(73,760)</u>

7. MOVEMENT IN FUNDS - continued

Designated Funds:

Sustainability Fund

Fund set aside for longer term projects.

Restricted Funds:

Childwick Trust - PCFC

Childwick Trust acknowledged the importance and potential of powerchair football to the lives of disabled children and young adults by providing much needed further funding for Muscle Warriors PFC.

Postcode Neighbourhood Trust

This donation is restricted to be used to fund items that support the Charity's organisational resilience. This includes upskilling, training, volunteer re-engagement, digital PR and technology.

BBC Children in Need

This donation is restricted to fund delivery of Virtual Muscle Dreams and Virtual Community Engagement, enabling us to support our beneficiaries virtually despite the pandemic.

Van Vlissingen Foundation

This donation is restricted to be used to fund a project extending the reach and engagement of our Virtual Muscle Dream programme

Awards for All

This donation is restricted to be used against a project titled 'Muscle Warrior Digital Communication & Engagement Project' with the aim to help the charity's community thrive

Childwick Trust - Wellbeing & Dreams

Trustees from The Childwick Trust approved a grant of £9000 used to deliver additional bespoke virtual and in-person Muscle Dream programme interventions to both our vulnerable community but also to help the charity's Muscle Warriors Powerchair Football Club in bringing young people and their families together, supporting their emotional and mental wellbeing

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023.

THE MUSCLE HELP FOUNDATION

England & Wales - Charity number 1096716

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2022
for
THE MUSCLE HELP FOUNDATION

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

THE MUSCLE HELP FOUNDATION

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THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2022

The trustees present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims and public benefit

For the public benefit, MHF's charitable purposes are set out in the objects clause of its Deed of Trust as outlined below:

- The relief in sickness of people suffering from Muscular Dystrophy (MD) and other allied neuromuscular conditions
- Such other charitable activities as the trustees shall determine from time to time

The charity's classification is specified as follows:

- Purposes (**what**): the advancement of health or saving lives
- Beneficiaries (**who**): people with disabilities
- Method of operation (**how**): providing services and/or other charitable activities

As a direct consequence of the COVID-19 pandemic, the MHF charity now delivers three strands of service, each designed for children and young people (8-28yrs) in the UK with the muscle wasting disease Muscular Dystrophy ("MD") and allied neuromuscular conditions.

1. Singular tailored/bespoke Muscle Dream interventions or experiences or moments-in-time, that often include members of the whole family
2. Programmatic Muscle Dreams where several beneficiaries come together, often with family members
3. As a direct result of COVID-19, virtual Muscle Dreams (both singular & programmatic) were established in this reporting period

MHF's mission - the charity's aim is to bring together children, young people and their families, creating communities through transformational events, networks and activities. Through Muscle Dreams and by bringing beneficiaries and families together, MHF aims to play its part in helping to fulfil potential, giving a very real sense of purpose and hope for the future.

OBJECTIVES AND ACTIVITIES COMMUNITY

The charity's vulnerable community remain at the forefront of its work - during this period, the continued impact of COVID-19, whilst less severe in terms of for example lockdowns, was nevertheless very disconcerting for our beneficiaries and families, further exacerbating their vulnerabilities, particularly their mental wellbeing.

BENEFICIARIES

Duchenne Muscular Dystrophy (DMD) is the most severe form of Muscular Dystrophy (MD) - it is life-limiting affecting approx 1 in 3,500 new-born boys. The vast majority (some 96%) of MHF's beneficiaries are boys and young adults with DMD. On average, those aged 10-13yrs will transition into a manual wheelchair and by the time they reach 17-19yrs, breathing, cardio and diminishing arm movements are increasingly prevalent.

LIVED EXPERIENCE / MHF'S UNIQUE POINTS OF DIFFERENCE

Under what for a 2nd year in a row have been testing circumstances, MHF's tailored approach in operationalising bespoke virtual 'person-centred' Muscle Dream programmes continued to deliver positive outcomes for beneficiaries and families. The 'lived experience' of the charity's CEO M McGrath who has Muscular Dystrophy (LGMD2A) and who is the driving force of the organisations work, provides both a unique, valuable and trusting influence on those for whom MHF exists to serve.

SAFEGUARDING APPROACH

MHF's safeguarding policy, procedures and code of practice is reviewed annually. In the period being reported on, training included online refresher courses regarding guidance, child protection processes and procedures, roles and responsibilities in addition to the categories of abuse. The MHF charity applies a zero-tolerance approach where safeguarding is an operational priority and where the safety and well-being of all is placed at the heart of the organisation. MHF's CEO continues to advocate a 'professional curiosity' style as a core safeguarding anchor.

MHF promotes a safe culture by identifying and communicating safeguarding roles and responsibilities - the charity's current Safeguarding Summary and its Code of Practice are available on the charity's website. In the period being reported on, safeguarding remains a fixed agenda item on Trustee Board meetings with the CEO (and DSL-lead) presenting a monthly summary report.

- MHF's Designated Safeguarding Lead (DSL): M McGrath, CEO
- MHF's Deputy DSL: S McGrath, Charity Trustee & Secretary
- MHF's Nominated Trustee for Safeguarding: S Spencer, Board Chair & Charity Trustee

BBC CHILDREN IN NEED - COMMUNITY ENGAGEMENT + VIRTUAL MUSCLE DREAM INTERVENTIONS

In the previous Trustees report, we provided a summary overview following a BBC Children in Need grant funded by the Department for Culture, Media and Sport (DCMS) of £34,909.00 which for the purposes of timelines, was approved in Dec '20 with the actual grant being paid to MHF towards the end of Jan '21. As previously indicated, the grant was specifically allocated for resources to support MHF's virtual Muscle Dream interventions. The fund was attributed to the direct costs of a standalone 'Community Engagement' role and by way of a refresher, we have included the outcomes in this report in addition to firstly the key achievements in realising several virtual Muscle Dream programmes plus we have also included an overview of the evaluation work carried out. As such, the MHF charity is meeting the requirement as stipulated by the funder, namely, BBC Children in Need to have spent Awards in full by the end of March '21 which falls into this reporting period.

OBJECTIVES AND ACTIVITIES

REDUCE ISOLATION, IMPROVE CONNECTIVITY & RESTORE FUTURE HOPES

The aim of the BBC Children in Need (CIN) project was to reduce isolation, improve connectivity and restore future hopes - three specific areas of need for children and young people with Muscular Dystrophy (MD) that underpinned MHF's work were 1) Reduce isolation through online communication and engagement, 2) Staying connected with each other and the outside world and 3) Support good mental wellbeing and restore hope for the future.

SUMMARY OUTCOMES - COMMUNITY ENGAGEMENT

In the UK, the charity's interventions touched the lives of **83** beneficiaries (**82 under the age of 18yrs, average age 14yrs**) - this activity was made up of direct conversations with beneficiaries and families, messages of hope and an array of gifts posted to young people and their families. MHF was delighted to be able to reach so many of those most in need at what was an extremely hard time.

83 = number of Muscle Dream interventions / moments-in-time (82 beneficiaries under the age of 18yrs)

73 = had direct contact with MHF's Community Engagement Lead

37 = previous Muscle Dream recipients

33 = off Muscle Dream wait-list

13 = new beneficiaries to the MHF charity

9 = applications / entries for Mackesy's Muscle Masterpiece e-Competition, with 19 Facebook group members

8 = MHF's Cuppa & Catch-up initiative + afternoon tea (Devon Hampers) gift experience package posted, with 6 families signing-up

11 = successful nominations for Laughter 2.0 Virtual Muscle Dream

12 = successful nominations for Music 1.0 Virtual Muscle Dream

5 = successful nominations for Art 1.0 Virtual Muscle Dream

28 = total number of virtual Muscle Dream sign-ups (Laughter, Music, Art)

36 = total number overall of virtual Muscle Dream sign ups (Laughter, Music, Art, Cuppa & Catch-up)

68 = number of confectionary packs dispatched to families

80 = number of Charlie Mackesy books sent out with personalised message of home & positivity to families

Music 1.0 - MHF's Virtual Muscle Dream programme intervention - Parent Feedback (various)

"There is something incredibly powerful that happened as a result of the Music 1.0 session; it has given our son hope, confidence and he has recognised what he is capable of. We know as his family just how talented and capable he is, and now he knows and believes it too which is just wonderful to see"

"He would like to do it again - it 100% lifted his spirits and all of ours, and all the extra bits are so appreciated and special"

"He felt loved, appreciated, noticed, nurtured and part of the Muscle Warrior tribe. He is feeling so much more positive, and his confidence has definitely been uplifted"

"These sessions really help with isolation, and they are fun, but they also bring skills, which are so important. So excited to see what MHF does next!"

"It was our son's first ever time on Zoom. He was so nervous as has been shielding for the past year and has not been at school. It was a big deal doing it when he hasn't been at school for so long"

"Through the session he relaxed, and it built up his confidence. He saw the benefits of talking and being part of something unique. He is almost 16 and it is good for him to be out of his comfort zone and be put in these positions. As a mum, I enjoyed seeing his progression"

OBJECTIVES AND ACTIVITIES

Art 1.0 - MHF's Virtual Muscle Dream programme intervention - Parent Feedback (various)

"We do not lose hope - these virtual Muscle Dreams really help us with that; the support from the charity and contact has been amazing"

"It was a very different kind of experience - the whole family enjoyed it all. Siblings have entered the creative competition"

"We are noticing each time that our son is engaging more. He feels so isolated. These virtual sessions are really helping"

"We are so looking forward to the families catch-up this weekend; it's so important to do. We get ideas of how to help each other and know what each other are going through as we're all shielding. I would love this to happen more regularly"

"Really enjoyed the session - especially liked doing the input into the drawing and seeing the work happen live in real-time, right in front of you"

"His grow-your-own garden kit arrived yesterday - he has his own little garden so that's really great, thank you so very much"

Laughter 2.0 - MHF's Virtual Muscle Dream programme intervention - Parent Feedback (various)

"This was the first time a charity has ever arranged something like this, with all the families together having similar circumstances. In this time of pandemic, when everyone is under such huge pressure and stress, laughter yoga or laughter exercises was really needed. We learnt about the importance of laughter to relieve stress. To be very honest, we had forgotten about how to laugh during these many months of lockdown. It elevated our moods for some time. It gave us the feeling that someone is there for us and looking after us. I hope you will plan something like this again in the future."

"Our favourite bit was talking to the other families"

"The event really lifted our spirits. It was just what we needed"

"We loved the treats (got pizza)! Always grateful for food. We got an extra pizza for the freezer, so it is the gift that keeps on giving!"

"We loved the book, plus the 'Cuppa & Catch-Up' was so good to catch up with Michael. The amazing afternoon tea topped it all off!"

"Feeling so supported by the charity, plus watching the 'In Conversation With' broadcast on Facebook; they're absolutely fantastic!"

"We're new to the charity; it was a great first experience. It so lifted our spirits. We're looking forward to seeing what else is coming up, now we are part of the Muscle Warriors!"

NOMINATIONS / SOURCE

The period being reported on showed once again that nominations for MHF's work comes from a variety of sources including other Muscular Dystrophy (MD) charities, UK hospices, referrals from past beneficiary families, neuromuscular advisers, social media and social care workers.

OBJECTIVES AND ACTIVITIES

INCREASED ENGAGEMENT / SENSE OF BELONGING / SIGNIFICANT PROGRESS

Thanks to the Award received from BBC Children in Need, the MHF charity extended its ability to increase engagement to hard-to-reach families. Beneficiaries have become involved in an inclusive group where the restorative benefits of 'hope' prevail and where personal identities and that powerful sense-of-belonging are reinforced. MHF was also able to continue to focus on its 657 mission and its vision in providing more families with much-needed support. Assessment results of those who participated in MHF's virtual programme interventions:

100% of those attending **Art** Virtual Muscle Dream showed significant progress

66% of those attending **Music** Virtual Muscle Dream showed significant progress

64% of those attending **Laughter** Virtual Muscle Dream showed significant progress

MHF took the time to listen, to hear from its beneficiaries and families and to then plan and execute several different interventions. The Award also helped MHF to recruit two key full-time contractor roles for what was a relatively short timeframe. Both appointments quickly got up to speed in delivering the two core areas of work, namely virtual Muscle Dream delivery and Community Engagement. MHF's CEO M McGrath invested considerable time in the recruitment and onboarding process. In summary, MHF maximized the impact of BBC Children in Need's funding in helping to reduce social isolation, improve mental health and well-being and provide hope for the future to disadvantaged families.

BBC CHILDREN IN NEED AWARD - SOCIAL EXCLUSION / POOR MENTAL WELLBEING / LOSS OF HOPE

The sole objective of this Award was to develop sustainable models of social support for vulnerable children and young people. Children and young people with Muscular Dystrophy (MD) and their families are extremely vulnerable to high levels of social exclusion. The social exclusion they experience is typified by feeling remote from peers and the communities they live in and have few opportunities to meet with each other.

This leads to poor mental wellbeing and a loss of hope for their immediate future. This has been exacerbated by the effects of the global coronavirus pandemic, as these children and young people have had no choice but to shield, protect themselves and isolate when required. To achieve these objectives, the projects two pillars, namely 'community engagement' and 'virtual Muscle Dream interventions' were instrumental in achieving desired outcomes.

OBJECTIVES AND ACTIVITIES

BBC CHILDREN IN NEED AWARD - REDUCTION OF ISOLATION

The indicators of signs of change from the 'community engagement' activity included the following:

- Sense of belonging to the Muscle Warrior community, as reported by the child/young person and their family
- Number of children/young people taking part in virtual conversations with MHF's Chief Muscle Warrior & their feelings reported by them

Families provided feedback to MHF which showed some impact from community engagement on feelings of isolation. Some examples are provided below:

"So appreciative of the [Muscle Help Foundation] to check in on us and be thought of during this time. Everyone has been so supportive"

"Overall, so so pleased to have been in touch with the [Muscle Help Foundation] and amazing that everything can be so flexible"

MHF's CEO M McGrath reported that the conversations with families throughout this period highlighted the importance of these discussions to families: "The scourge of isolation was (and remains) a driving motivation for these kinds of conversations in encouraging more of a sense of belonging to the Muscle Warrior community. Beneficiaries and families were at pains to say just how grateful they were in 'being remembered' in this way"

POSITIVE SHORT-TERM IMPACT

This project demonstrated that community engagement and Virtual Muscle Dream interventions had a positive impact on reducing social isolation, staying connected and supporting good mental well-being. "The power of a phone call, an opportunity to chat, listen and give a young person a voice to, for example, share they're feelings about the pandemic is something that the Muscle Help Foundation is looking to explore further through additional community engagement initiatives" (Source: MHF's CEO M McGrath). This project had a clear short-term impact on the lives of beneficiaries and their families. More beneficiaries would have been likely to make progress with a longer project time frame.

BBC CHILDREN IN NEED AWARD - RECOMMENDATIONS

As we know funders read reports like this, we wanted to include the recommendations drawn from this project in the hope that future applications for funding can be made in order to make further progress - these are detailed below:

- 1) Using a validated tool to identify the well-being of beneficiaries, when gathering baseline and post-activity data. This would need to be carefully identified for suitability and be subject to ethics approval and parental/beneficiary consent. Examples are the Warwick Edinburgh Mental Wellbeing Scale (WEMWBS) (validated for children aged 13 and over), the Huebner's Students Life Satisfaction Scale (considered suitable for children aged 8 to 15 years), and the Good Childhood Index (validated for children aged 8 and over)
- 2) Deliver future Muscle Dream interventions to distinct age categories of children and young people (8-12 years, 13-18 years and 19-28 years) so that beneficiaries take part in experiences that are bespoke to their requirements and maximize opportunities for engagement
- 3) Longer project duration, ideally a minimum of 12 months, to enable deeper and more sustainable engagement with beneficiaries and their families
- 4) Deliver connected and mutually reinforcing activities to inspire beneficiaries and achieve the best progress outcomes - by way of an example, in this specific project, there was a visually engaging book, the Art Virtual Muscle Dream intervention and a drawing competition

OBJECTIVES AND ACTIVITIES

BBC CHILDREN IN NEED AWARD - MORE TO BE DONE

"I believe we have enabled the voices, concerns, and hopes of our community to be heard and yet there is still so much to be done and so many other families who continue to face additional social isolation, heightened levels of anxiety, emotional trauma, stress and financial pressures. The day-to-day challenges of living with a disability are well known and they don't get any easier - the effect of this global pandemic is strikingly evident for our community of vulnerable young people and their families. We know how just incredibly damaging but also how helpless so many families are feeling, which is why the charity needs more support, so we can do more" (Source: CEO, M McGrath)

COVID-19 - CANCELLED MUSCLE DREAM PROGRAMMES

Once again, MHF's flagship Porsche Muscle Dreams Driving Experience programme was sadly cancelled due ultimately to the associated COVID-19 risks. For the same reason, MHF's Flying Muscle Dreams programme was also cancelled. MHF's CEO M McGrath expects to review these programmes in the 2022/23 period. Both these programmes were missed but it is hoped that all being well, the charity will see their return with appropriate protocols and due diligence applied.

MUSCLE WARRIORS POWERCHAIR FOOTBALL CLUB (PFC) - A FAMILY WITHIN A FAMILY

It has once again been a very difficult period for the Muscle Warriors PFC because of the pandemic. Players, families, and volunteers have not been able to come together with the usual frequency. MHF remains totally supportive of the club which is essentially run by several parents and volunteers. There are several benefits of participation, not least being part of an inclusive team that provides purpose and camaraderie where supportive friendships are established. Additional benefits include improved levels of confidence, a greater understanding of the power of teamwork, better communication skills specifically responding and listening, plus improved self-esteem. MHF works hard through the Muscle Warriors PFC initiative to project positivity but also reinforce what is a very real sense of belonging, a sense of place, in being club members.

MHF is acutely aware that some players experience a higher level of isolation and by default, their mental wellbeing is poorer than those who have more active support systems around them - this is something that MHF is looking to address by organising more events that bring families together in a social setting. Christmas 2021 saw one chocolate ball, a golden boot, a red shirt and a realistic silver whistle edible gift box dispatched to every member of the Muscle Warriors PFC with a personal note from MHF's CEO M McGrath - we know that this was very much appreciated by all including the several volunteer, coaches and the club manager.

OBJECTIVES AND ACTIVITIES

NATIONAL VOLUNTEERS WEEK - JUNE 2021 - TIME TO 'ZOOM' & SAY THANK YOU AFTER A DIFFICULT YEAR

As part of the charity's 18th Anniversary year, this week was a time to say thank you to all MHF's volunteers during the pandemic. To mark the launch of NCVO's National Volunteers' Week 2021 (1-7 June), a government minister and many charities around the UK were encouraged to use it as a time to say thank you to all those who committed time to volunteer during the coronavirus pandemic.

The aim of the week was to encourage recognition of the efforts of people from all walks of life around the UK who took the time to volunteer and make a huge difference to their communities during an exceptionally difficult year. Without the efforts of these volunteers up and down the country during the pandemic, delivering everything from emergency food to vaccines, we would not be in a position where people were able to slowly emerge from lockdown. Volunteers' Week sees charities, voluntary groups, social organisations, and volunteers themselves come together to recognise the incredible impact that volunteering has in UK communities.

In celebrating MHF's core volunteers who selflessly give of their time, the charity got behind the annual Volunteers' Week initiative, highlighting several volunteers across its social media channels in addition to organising a special volunteer group Zoom call that saw MHF's CEO M McGrath present several WOW! Awards - volunteers are the lifeblood of the MHF charity, and it simply could not do what it does without their incredible support.

MISCELLANEOUS NEWS / UPDATES

April 2021 - Iron Couple Jason & Sam complete 70.3 ironman triathlon raising nearly £1,900 for MHF

June 2021 - Danny's 10 Peak Snowdonia Challenge, 10 Muscle Warrior salutes, >52k steps taken raised just over £1k for MHF

June 2021 - MHF's CEO M McGrath invited to spearhead a Muscular Dystrophy UK online photographic exhibition 'Reflections in Colour'

July 2021 - Ground-breaking academic study proves that Muscle Dream fulfilment interventions deliver transformational outcomes

July 2021 - Mandatory mask-wearing at Porsche Experience Centre (Silverstone) did not stop one very magical Muscle Dream from taking place

Sept 2021 - Rhythm Studio Foundation partners with MHF to deliver Music 2.0 virtual Muscle Dream programme 'Seeing Silly Sounds'

Sept 2021 - Muscular Dystrophy UK charity spotlights MHF's CEO M McGrath on #LGMDAwarenessDay

Nov 2021 - Rainbows Hospice for Children & Young People invites MHF's CEO M McGrath for a Zoom Q&A with young DMD adults

Feb 2022 - MHF supports DFSG charity on its Anniversary w/e by funding VIP Manchester City FC Etihad Stadium Tour for 24 young people

**Report of the Trustees
for the Year Ended 28 February 2022**

**OBJECTIVES AND ACTIVITIES
IN CONVERSATION WITH' (ICW) BROADCAST SHOWS - 18 SHOWS DELIVERED**

As a result of COVID-19 (March 2020), MHF established a virtual broadcast initiative called 'In Conversation With' (ICW) with three clear objectives, namely:

- 1) to enable beneficiaries and families across the UK feel less isolated and more connected
- 2) to help reach new audiences in amplifying the charity's work and impact and
- 3) to encourage viewers to donate

During the 12-month period being reported on, Series II saw 20 ICW shows broadcast, each hosted by MHF's CEO M McGrath. It is estimated that the total reach based on these shows is circa 310,000 and in reaching new audiences, awareness of the charity's work in addition to ad hoc donations continues to grow. For this enterprise to have more impact in directly supporting MHF's 657 mission, more experience of leveraging the online environment including social channels, plus seeking specialist resource to help amplify these shows is something the charity is hoping to look at more closely in the future. A new Series III is being planned for the 2022/23 period that will see one (1) guest per month invited onto an ICW show. There is also a conversation developing about how best to transition these shows into a podcast format - this is work in progress.

The charity wishes to express its gratitude to the following individuals, all of whom supported the charity via their participation:

Vicki Butler-Henderson - Wed 3rd Feb
Mike Elliott - Wed 17th Feb
Tom Lawton - Wed 3rd March
Gianluca Luisi - Wed 17th March
James Ian - Wed 31st March
Chrissie Langley - Wed 14th April
Ross Brawn OBE - Wed 12th May
Aaron Whitnall - Wed 26th May
Dr Andrew Robertson + Chris Howard - Wed 9th June
Nicola Miller & Rebecca Stewart - Wed 23rd June
Ross Hanlon - Wed 18th Aug
Adam McEvoy - Wed 8th Sept
Dr Jon-Rey Hastie - Wed 29th Sept
Chris Wood MBE - Wed 20th Oct
Kerry Thompson - Wed 10th Nov
Henry Fraser - Wed 1st Dec
Alison & Bertie - Wed 22nd Dec (the Christmas Show)
Josh Wintersgill - Wed 12th Jan 2022
Angus Drummond - Wed 2nd Feb
Geoff Holt MBE - Tues 22nd Feb

KEY DONATIONS + TRUSTS RECEIVED IN 2021-2022 PERIOD INCLUDED:

April 2021

Solesbury Gay Limited

A donation of £1,000 was made by longstanding MHF Friend Tom Solesbury

Nov 2021

The Betty Lawes Foundation

A donation of £2,500 was made to the Muscle Help Foundation charity

Feb 2022

John and Marine van Vlissingen Foundation

OBJECTIVES AND ACTIVITIES

The Board approved the Muscle Help Foundation charity's 2022 application for funding
A grant of €11,000 (£8,999.66) was received

FINANCIAL REVIEW

Reserves policy

The Board of Trustees have reviewed the guidance contained in the Charity Commission paper CC19 "Charity Reserves: Building Resilience". The paper acknowledges there is no single level, or even a range of, reserves that is right for all charities. Whilst the charity continues to maintain a minimum level of unrestricted undesignated reserves in order to cover 6 months' future operational costs and cash flow "troughs" (estimated currently to be in the region of £50,000), the Board considers a range of 6-12 months to be appropriate in light of:

- (i) the current economic climate
- (ii) the size of the Charity (which leaves it more exposed to adverse economic conditions unlike larger charities)
- (iii) the Charity's expected short to medium term outgoings

The current reserves position of the Charity is as follows:

The unrestricted reserves at 28 February 2022 amount to £90,707 (2021: £134,285), which is within the Charity's Policy of maintaining a reserve of 6-12 months' worth of expenditure

Designated Fund (The "Sustainability Fund")

During the year ended 29 February 2016 an exceptional one-off unrestricted donation / gift of £50,000 was received from a supporter of the Charity. In recognition of the importance to the charity of such a large donation, it was set aside by the Board in a "Designated Fund" (as defined by the Charities Commission and SORP), called The Sustainability Fund ("The Fund").

Like any 'personal inheritance', this money should be spent cautiously and wisely, notwithstanding the general consensus acknowledged by the Board that reserves should not be unduly high for a prolonged period of time. The aim of the Charity is to utilise "The Fund" for longer term legacy projects and to provide a sound financial future for 'Muscle Dreams' provision, particularly in light of the uncertain economic climate.

The year ended 28 February 2018 proved to be particularly challenging and required £20,368 of the Designated Fund to be utilised.

Since March 2020, the COVID-19 pandemic has ravaged the charity sector. In 2020 the Board made the Designated Fund available to be used as a COVID-19 fund, to be utilised over the coming years in order to "weather the storm" and ensure the Charity continues to be in a sound financial position, and thus able to continue with its mission of delivering Muscle Dreams interventions to children and young people in the UK with Muscular Dystrophy.

As of the end of this financial year, the Designated Fund has now been fully utilised. The Charity is still within its reserves policy limit, but the "safety-net" is gone, and the future is looking increasingly uncertain.

Low Funding Base

The Charity operates with a relatively low funding base as a direct consequence of its ability to attract valuable in-kind support. The Board continues to monitor and track the value of such donations, but due to the inherent difficulties in placing an agreed value for accounting purposes, chooses at this time not to include them in the income and expenditure account.

The Charity continues to track in-kind value and the Board continues to recognise the key contribution made by many suppliers in support of its Muscle Dream activities in the UK, a core part of the CEO's role.

FINANCIAL REVIEW
Results for the year

The Charity's gross income from all sources this year totalled £30,263 (2021: £137,667). Total expenditure was £114,331 (2021: £80,914), which left a deficit for the year of £84,068, representing a deficit of £40,490 on restricted funds and a deficit of £43,578 on unrestricted funds. The Charity held £102,636 in reserves at the end of the year, of which £90,707 (2021: £104,653) was unrestricted undesignated reserves, £nil (2021: £29,632) was Designated and £11,929 (2021: £52,419) was Restricted.

Total income decreased by £107,404 against prior year, and is the reason for the significant reserves deficit in this financial year. This is due to two restricted funds (from BBC Children in Need and Postcode Neighbourhood Trust) which totalled £54,849 and were received at the end of the last financial year (2020/2021) however both amounts were for projects that occurred within this financial year. This caused an unrepresentative increase in last year's reserves position and now causes an unrepresentative decrease in this year's reserves position, as predicted in last year's financial review.

Looking at unrestricted income and reserves gives a more realistic view on the Charity's financial position. Unrestricted income dropped significantly on last year, decreasing by £61,455. This decrease was primarily driven by grant and trust income, as fundraising and donations from individuals continues to be at a low level as a result of the continued effects of the COVID-19 pandemic. This drop in income is the most significant in the Charity's history and represents a significant risk for the Charity going forwards. Whilst the Charity is still within its Reserves Policy range (as detailed in the "Reserves Policy" section below) if income continues at this significantly reduced level, the Charity will continue to bleed reserves.

The economic effects of the COVID-19 pandemic are now being felt by the Charity; the cost-of-living crisis has caused individuals' fundraising and donations to drop to an all-time low, inflationary cost pressures have led to a reduction in companies' charitable donations, and grants/trusts are even more competitive than ever. Last financial year, the Charity was able to secure some key one-off COVID-19-related grants and trusts, however in this financial year those have dried up. Last year, The Board anticipated this funding deficit and authorised the utilisation of the COVID-19 designated fund, which has now been fully utilised (as detailed in "The Designated Fund" section below).

Unrestricted expenditure reduced by £8,058 due to a continued reduction in Muscle Dream expenditure as a result of the COVID-19 pandemic. Due to the pandemic and the vulnerable nature of MHF's recipients, in-person Muscle Dream experiences have reduced significantly. These savings were used to fund the Charity's virtual Muscle Dream experiences as MHF successfully pivoted into digital delivery. Additionally, a significant part of the costs for the Virtual Muscle Dreams was funded by the Children in Need restricted grant received in the previous financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered as a charitable trust and was set up by a Trust deed. The charity is registered with the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed for a term of 3 years and are eligible for reappointment for a further term, up to a maximum of 3 terms (9 years).

The Chair is eligible for re-election annually and may serve up to a maximum of 5 years as Chair. On 26 September 2017 the governing Deed of Trust was amended to provide further flexibility on Chair terms. In exceptional circumstances the Chair can be re-elected beyond the maximum period of five years up to the maximum period as a Trustee (9 years). In such circumstances the extended re-election will be reviewed annually by the Board.

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Work Breakdown of CEO

There is often much outrage in the media regarding charities' CE's and their salaries. Due to the nature of running a small charity on the scale of the Muscle Help Foundation, it should be noted that whilst M McGrath is the CEO of the Charity, he is also its only employee. A larger proportion of his time is spent on operational activities rather than management.

Additionally, part of the unique offering of the Charity is the personal hosting and delivery of Muscle Dreams by M McGrath (who himself has Limb Girdle Muscular Dystrophy) and his wife, S McGrath (Trustee & Carer). This common "lived-experience" helps form deeply profound and empathetic connections with both beneficiaries and families. This also means that a larger percent of M McGrath's time is spent on delivery than would otherwise be ordinarily expected. As such, it is deemed by the Charity's Trustee Board unrepresentative to consider the CEO's wages as purely a management and administration cost - the table below illustrates what is considered a fairer and as such more representative breakdown:

Activity	Est. Proportion of Tim	Est. Annual Cost to the Charity
Muscle Dream Delivery	60%	£24,600
Fundraising & Income Generation	20%	£8,200
Management & Admin	10%	£4,100
Marketing & Communications	5%	£2,050
Resourcing	5%	£2,050

The trustees are as follows:

S Spencer (Chair of Trustees, appointed 14 December 2016)

S McGrath (Charity Secretary, appointed 1 March 2013)

M Adams (Treasurer, appointed 8 January 2020)

M Rudman (Trustee, appointed 1 August 2018)

H O'Keeffe (Trustee appointed 13 April 2021)

C Thompson (Trustee appointed 21 April 2021 - resigned 18 October 2021 due to personal family reasons)

A Woolman (Trustee, appointed 18 June 2021)

S McGrath is the wife of M McGrath. The Board acknowledges the potential independence and personal conflict of interest issues that this creates, and accordingly sought clearance from the Charity Commission prior to her appointment to the Board. The Commission concluded "no consents or authorities are required from us in the circumstances based on the detailed background supplied."

The Board have also considered the advice in CC29 "Conflicts of Interest" in relation to "conflicts of loyalty". As a small family charity with a disabled CEO, S McGrath's involvement in the day to day running of the charity is critical to its operation, the enablement of the CEO and the success of Muscle Dreams. The Board always has and will continue to be alert to any potential conflict of interest this brings. The controls put in place by the Board in order to continually monitor, assess and mitigate any conflicts of interest are as follows:

1. The Treasurer takes an active role in advising, monitoring and discussing all operational and financial charity matters with M McGrath and S McGrath;
2. All monies paid into and out of the charity are closely monitored on a day to day basis by the Treasurer via text alerts direct from the bank and the Treasurer has overall control of internet banking;
3. S McGrath can only make payments up to a maximum of £1000 per day - any higher amounts require counter-signature by the Treasurer;
4. All direct debits, standing orders and payments over £1000 are actioned by the Treasurer;
5. Salary payments and amendments for the CEO are managed by the Treasurer, with salary policy set by the Trustee Board (without S McGrath present);
6. The charity has set (and reviews) its Conflict of interest policy;

STRUCTURE, GOVERNANCE AND MANAGEMENT

7. The Register of Interests is updated regularly and at each Trustee Board meeting; and

8. The Board has clearly specified that S McGrath is absent from all parts of Trustee meetings that deal specifically with the CEO's performance or any other matter where S McGrath could be perceived to have a personal conflict of interest that could undermine her ability to act solely in the best interests of the charity.

In light of these controls that the Board has put in place, the actual risk of there being a personal conflict of interest is considered by the Board to be low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

MHF's Trustee Board continue to support formal risk management procedures, to assess risks and implement strategies to mitigate risk. In terms of their potential and/or likely impact, risks have been identified and classified as outlined below. Against the strategic aims of the charity, the Board review risks and evaluate them against controls.

Whilst there are many risks for the Board to be aware and cognisant of, the below make up what the Board considers to be the "Key Risks" to the Charity, and whilst the mitigation notes are necessarily brief and "high-level", they are a small summary of the considerations and actions that the Board takes on a regular basis, and the inclusion here is for reassurance purposes.

Risk Description	Impact Description	Impact Level	Probability Level	Priority Level	Mitigation Notes
Macro-Environment Factors	Effect of income reduction on the going concern of Charity	Medium	High	High	Reserves policy, financials reviewed by Board at each meeting, budgeting process, careful financial rigour, maximising value-in-kind, etc.
Post-Pandemic Economic Landscape	Effect of income reduction on the going concern of Charity	High	High	High	Diversify income streams to ensure financial sustainability, established a "Fundraising Group" to investigate and establish new ways of fundraising & income streams, and maximise the support from our existing base.
Safeguarding	Someone suffers abuse or harm (particularly a child)	High	Low	High	Extensive, thorough safeguarding policies, standing agenda item at Board meetings, reviewed regularly (audited annually), DBS checks on all volunteers, staff and trustees, etc. (as mentioned above)
M McGrath or S McGrath Health & Wellbeing	Inability to continue Charity operations	High	Low	Medium	Expression-of-Will-document, contingency planning with outside agreement of support, decentralising of duties
S McGrath Conflict of Interest	Bias in evaluation of CEO M McGrath	Low	Low	Low	Limiting payments, removed when discussing CEO performance, etc. (as mentioned above)

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial Going Concern	Inability to meet financial obligations	High	Low	Medium	Reserves policy, financials reviewed by Board at each meeting, budgeting process, Treasurer receives daily account movement text messages, etc.
Financial Fraud	Financial and reputational impact	High	Low	Medium	Limiting payments and access to bank accounts, regular bank reconciling, Treasurer receives daily account movement text messages, independent examination, etc.
Board Stability/ Trustee Capacity	Weakening of Governance and control	Medium	Medium	Medium	Set board recruitment process created by external governance advisor and implemented, aligning applicants' principles, values and beliefs with the Charity, diversity of representation. Map trustee departure dates and align recruitment timings. "Power Hours" implemented to increase Trustee connectivity and communication between board meetings and keep tasks on-track.

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT INDEPENDENT ASSURANCE

The Charity Commission threshold for an audit requirement is £1m gross income, and below that level requires an independent examination of charity accounts. There has been much bad publicity in the sector over the past few years, most often concerning charities significantly bigger than The Muscle Help Foundation (MHF) which has impacted public confidence of the sector.

The Charity Commission in July 2018 published "Trust in Charities 2018", one key finding of which was "the public want charities to demonstrate good stewardship of funds, to live their values, and to demonstrate impact".

MHF's Trustee Board whole-heartedly supported this desire and unanimously agreed that, whilst not required, their financial statements would be subject to independent audit to provide further assurance to our sponsors, donors, supporters and Trust funds.

To that end, the accounts for the year ending 28th February 2019 were given a full independent audit, rather than the usual independent examination. Whilst this was not necessary due to the size of the Charity, the Board was organisationally confident, and welcomed the rigorous process and opportunity to be transparent and provide additional reassurance.

For the year ending 29th February 2022, the Board decided to opt for an independent examination of the charity accounts, as has been done historically. This will be reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096716

Principal address

12 Cowslip Grove
Clanfield
Waterlooville
Hampshire
PO8 0WP

Trustees

Mrs S McGrath
S Spencer
M Adams
M Rudman
H O'Keefe Trustee (appointed 13.4.21)
Ms A Woolman Trustee (appointed 18.6.21)
Ms C Thompson Trustee (appointed 21.4.21) (resigned 18.10.21)

Independent Examiner

Stephen Anderson FCCA
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

THE MUSCLE HELP FOUNDATION

**Report of the Trustees
for the Year Ended 28 February 2022**

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:

S Spencer - Trustee

**Independent Examiner's Report to the Trustees of
The Muscle Help Foundation**

Independent examiner's report to the trustees of The Muscle Help Foundation

I report to the charity trustees on my examination of the accounts of The Muscle Help Foundation (the Trust) for the year ended 28 February 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Stephen Anderson FCCA
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date:

THE MUSCLE HELP FOUNDATION

**Statement of Financial Activities
for the Year Ended 28 February 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,352	8,900	30,252	137,580
Investment income	2	11	-	11	87
Total		21,363	8,900	30,263	137,667
EXPENDITURE ON					
Raising funds		8,343	26,275	34,618	12,823
Charitable activities					
Muscle Dreams		56,598	23,115	79,713	68,091
Total		64,941	49,390	114,331	80,914
NET INCOME/(EXPENDITURE)		(43,578)	(40,490)	(84,068)	56,753
RECONCILIATION OF FUNDS					
Total funds brought forward		134,285	52,419	186,704	129,951
TOTAL FUNDS CARRIED FORWARD		90,707	11,929	102,636	186,704

The notes form part of these financial statements

THE MUSCLE HELP FOUNDATION

Balance Sheet 28 February 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		100,069	11,928	111,997	198,117
CREDITORS					
Amounts falling due within one year	6	(9,361)	-	(9,361)	(11,413)
NET CURRENT ASSETS		<u>90,708</u>	<u>11,928</u>	<u>102,636</u>	<u>186,704</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,708</u>	<u>11,928</u>	<u>102,636</u>	<u>186,704</u>
NET ASSETS		<u>90,708</u>	<u>11,928</u>	<u>102,636</u>	<u>186,704</u>
FUNDS	7				
Unrestricted funds				90,708	134,285
Restricted funds				11,928	52,419
TOTAL FUNDS				<u>102,636</u>	<u>186,704</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022 and were signed on its behalf by:

S McGrath - Trustee

S Spencer - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

2. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>11</u>	<u>87</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2022 nor for the year ended 28 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022 1	2021 1
Management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,731	54,849	137,580
Investment income	<u>87</u>	<u>-</u>	<u>87</u>
Total	<u>82,818</u>	<u>54,849</u>	<u>137,667</u>
EXPENDITURE ON			
Raising funds	5,593	7,230	12,823
Charitable activities			
Muscle Dreams	<u>67,406</u>	<u>685</u>	<u>68,091</u>
Total	<u>72,999</u>	<u>7,915</u>	<u>80,914</u>
NET INCOME	9,819	46,934	56,753
RECONCILIATION OF FUNDS			
Total funds brought forward	124,466	5,485	129,951

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	134,285	52,419	186,704

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	1,245
Taxation and social security	1,680	3,305
Other creditors	7,681	6,863
	9,361	11,413

7. MOVEMENT IN FUNDS

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
Unrestricted funds				
General Fund	104,653	(43,577)	29,632	90,708
Sustainability fund	29,632	-	(29,632)	-
	134,285	(43,577)	-	90,708
Restricted funds				
Childwick Trust	3,865	(837)	-	3,028
Postcode Neighbourhood	18,140	(18,140)	-	-
BBC Children in Need	30,414	(30,414)	-	-
Van Vlissingen Foundation	-	8,900	-	8,900
	52,419	(40,491)	-	11,928
TOTAL FUNDS	186,704	(84,068)	-	102,636

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	21,363	(64,940)	(43,577)
Restricted funds			
Childwick Trust	-	(837)	(837)
Postcode Neighbourhood	-	(18,140)	(18,140)
BBC Children in Need	-	(30,414)	(30,414)
Van Vlissingen Foundation	8,900	-	8,900
	<u>8,900</u>	<u>(49,391)</u>	<u>(40,491)</u>
TOTAL FUNDS	<u>30,263</u>	<u>(114,331)</u>	<u>(84,068)</u>

Comparatives for movement in funds

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General Fund	94,834	9,819	104,653
Sustainability fund	29,632	-	29,632
	<u>124,466</u>	<u>9,819</u>	<u>134,285</u>
Restricted funds			
Childwick Trust	5,485	(1,620)	3,865
Postcode Neighbourhood	-	18,140	18,140
BBC Children in Need	-	30,414	30,414
	<u>5,485</u>	<u>46,934</u>	<u>52,419</u>
TOTAL FUNDS	<u>129,951</u>	<u>56,753</u>	<u>186,704</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	82,818	(72,999)	9,819
Restricted funds			
Childwick Trust	-	(1,620)	(1,620)
Postcode Neighbourhood	19,940	(1,800)	18,140
BBC Children in Need	34,909	(4,495)	30,414
	<u>54,849</u>	<u>(7,915)</u>	<u>46,934</u>
TOTAL FUNDS	<u>137,667</u>	<u>(80,914)</u>	<u>56,753</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.20 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
Unrestricted funds				
General Fund	94,834	(33,758)	29,632	90,708
Sustainability fund	29,632	-	(29,632)	-
	<u>124,466</u>	<u>(33,758)</u>	<u>-</u>	<u>90,708</u>
Restricted funds				
Childwick Trust	5,485	(2,457)	-	3,028
Van Vlissingen Foundation	-	8,900	-	8,900
	<u>5,485</u>	<u>6,443</u>	<u>-</u>	<u>11,928</u>
TOTAL FUNDS	<u>129,951</u>	<u>(27,315)</u>	<u>-</u>	<u>102,636</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	104,181	(137,939)	(33,758)
Restricted funds			
Childwick Trust	-	(2,457)	(2,457)
Postcode Neighbourhood	19,940	(19,940)	-
BBC Children in Need	34,909	(34,909)	-
Van Vlissingen Foundation	8,900	-	8,900
	<u>63,749</u>	<u>(57,306)</u>	<u>6,443</u>
TOTAL FUNDS	<u>167,930</u>	<u>(195,245)</u>	<u>(27,315)</u>

Designated Funds:

Sustainability Fund

Fund set aside for longer term projects.

Restricted Funds:

Childwick Trust

Childwick Trust acknowledged the importance and potential of powerchair football to the lives of disabled children and young adults by providing much needed further funding for Muscle Warriors PFC.

Postcode Neighbourhood Trust

This donation is restricted to be used to fund items that support the Charity's organisational resilience. This includes upskilling, training, volunteer re-engagement, digital PR and technology.

BBC Children in Need

This donation is restricted to fund delivery of Virtual Muscle Dreams and Virtual Community Engagement, enabling us to support our beneficiaries virtually despite the pandemic.

Van Vlissingen Foundation

This donation is restricted to be used to fund a project extending the reach and engagement of our Virtual Muscle Dream programme

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2022.

9. IMPACT OF COVID-19

For the period being reported on i.e. 1 March 2021 to 28 February 2022, many changes occurred instigated by government that for example included the Feb '21 announcement of a roadmap for lifting lockdown involving a four-step plan that could see all restrictions removed by late June to 'Freedom Day' on 19 July '21 as a result of seeing the vast majority of Covid-19 restrictions being lifted, with the country being moved to step four of the government's roadmap. The end to the majority of restrictions meant social distancing under most circumstances was brought to a close, and limits on socialising ended. The first cases of the Omicron variant were reported in England at the back end of Nov '21 with face coverings becoming compulsory in most public indoor venues and once again, people were advised in Dec '21 to work from home. Towards the end of Feb '22, it was announced that the country was moving from 'government restrictions to personal responsibility'.

Within the context of the charity's vulnerable community, the above timelines are important to include in this report as once again, the anxiety, emotional distress together with feelings of isolation caused by the ongoing pandemic had a considerable impact. During the period being reported on, MHF's CEO M McGrath continued to personally reach out to families to check-in and assess how the charity could support them, in addition to delivering its services virtually. MHF's Trustee Board continued to review the charity's COVID-19 scenario planning document which in the period being reported on remained an agenda item as part of its monthly power-hours. MHF continued to review its operational capability, maintaining an agile approach, in bringing the joy and impact of Muscle Dreams into the homes of its beneficiaries.

THE MUSCLE HELP FOUNDATION

England & Wales - Charity number 1096716

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2021
for
THE MUSCLE HELP FOUNDATION

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

THE MUSCLE HELP FOUNDATION

**Contents of the Financial Statements
for the Year Ended 28 February 2021**

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**Report of the Trustees
for the Year Ended 28 February 2021**

The trustees present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims and public benefit

The Muscle Help Foundation (MHF) is a small family-centred charity. For the public benefit, its charitable purposes are set out in the objects clause of its Deed of Trust as outlined below:

- The relief in sickness of people suffering from Muscular Dystrophy (MD) and other allied neuromuscular conditions
- Such other charitable activities as the trustees shall determine from time to time.

The charity's classification is specified in the following way:

- Purposes (what): the advancement of health or saving lives
- Beneficiaries (who): people with disabilities
- Method of operation (how): providing services and/or other charitable activities

Service strands - the charity delivers two specific service strands which are designed for children and young people (8-28yrs) in the UK with the muscle wasting disease Muscular Dystrophy ("MD") and allied neuromuscular conditions.

1. Bespoke Muscle Dream (singular beneficiary) interventions, often involving the whole family, also referred to as 'experiences'
2. Bespoke Muscle Dream programmes (several beneficiaries) that bring families together

MHF's mission aims to bring together children, young people and their families, creating communities through transformational events, networks and activities. Through Muscle Dreams and by bringing beneficiaries and families together, MHF aims to play a part in helping to fulfil potential, giving a very real sense of purpose and hope for the future.

OBJECTIVES AND ACTIVITIES COMMUNITY

MHF continues to work tirelessly to support its vulnerable community across the UK. The associated attributes and sense of belonging that beneficiaries and families feel as a result of being a part of the charity's Muscle Warrior tribe provides an incredibly positive, shared sense of belonging - as mentioned earlier, the impact of COVID-19 on the charity's community has been significant.

BENEFICIARIES

Most >96% of the charity's beneficiaries are boys and young adults with the most severe form of Muscular Dystrophy (MD) known as Duchenne Muscular Dystrophy (DMD) - this specific form is life-limiting. It affects some 1 in 3,500 new-born boys. Muscular Dystrophy refers to a group of genetic, hereditary diseases that progressively weaken muscles. Over time and variant depending, independence diminishes, disability increases and a reliance on family members is needed to provide care and support. A young person with Duchenne Muscular Dystrophy (DMD) aged between 11-12yrs, will on average become a permanent wheelchair user. When for example they reach 17-18yrs, those with DMD begin to have increasing breathing and cardio difficulties in addition to reduced arm movements.

UNIQUE POINTS OF DIFFERENCE / INSPIRING CONFIDENCE WITH FAMILIES

As a direct consequence of COVID-19, MHF has worked tirelessly to focus its energies on those beneficiaries and families most in need - under extremely challenging circumstances, the bespoke approach in creating and delivering tailored virtual person-centred programmes has provided many positive outcomes and much joy. One should remember that the charity's focus is specifically on those with Muscular Dystrophy and allied neuromuscular conditions and it is this niche offering that continues to distinguish it from other charities in what's known as the broad wish-fulfilment space. Through his nearly 40yrs of living with Muscular Dystrophy (LGMD2A), MHF's driving force is its CEO M McGrath whose personal approach in for example communicating with beneficiaries and families is greatly valued - in promoting inclusion and a sense of belonging, his 'lived experience' offers a powerful and unique platform that not only inspires confidence but engenders trust with families.

SAFEGUARDING

MHF applies a zero-tolerance approach to any form of abuse or harm - the charity's safeguarding policy, procedures and code of practice is reviewed annually. Training is carried out annually and in the period being reported on, this included guidance, child protection processes and procedures, roles and responsibilities of Trustees, the categories of abuse and an insight into inspection standards for the safeguarding of children.

"Our commitment to safeguarding is absolute. We have a duty of care, to not only protect our Muscle Dream beneficiaries but everyone who comes into contact with the charity. Safeguarding is our operational priority; we take a zero-tolerance approach to any form of abuse or harm - we put the safety and well-being of every person that connects with our work at the heart of the organisation." (Source: M McGrath, CEO)

Safeguarding is a fixed (standalone) agenda item on all Trustee Board meetings - as a direct result of the COVID-19 pandemic and the different way of operating specifically in the virtual space, dated and signed reports are presented by the charity's CEO (and DSL-lead). The charity actively promotes a safe culture by clearly identifying and communicating safeguarding roles and responsibilities. MHF's current Safeguarding Summary and the MHF Code of Practice are available via their respective links on the charity's website, for beneficiaries, parents/carers, third party suppliers and the public.

Trustees, staff, volunteers, relevant suppliers, and external consultants are all required to complete MHF's mandatory online Safeguarding Quiz, accessible from a password protected secure area. New employees and/or volunteers receive a comprehensive intro-pack, plus pre-event briefings regarding safeguarding and the due process to follow - they are also told who the DSL is, how to report any incidents and that a 'professional curiosity' approach be always adopted.

**Report of the Trustees
for the Year Ended 28 February 2021**

OBJECTIVES AND ACTIVITIES

- MHF's Designated Safeguarding Lead (DSL): M McGrath, CEO
- MHF's Deputy DSL: S McGrath, Charity Trustee & Secretary
- MHF's Nominated Trustee for Safeguarding: S Spencer, Board Chair & Charity Trustee

POLICIES + CYBER SECURITY

MHF's policies include: GDPR, Anti-bribery, Cookie & Privacy, Reserves and Social Media (included within MHF's Safeguarding Policy), Volunteering and Equal Opportunities. In the period being reported, the charity has sought to review its cyber security position and protect itself from the most common types of cybercrime. MHF's CEO M McGrath has used the National Cyber Security Centre, and specifically its 'Cyber Security: Small Charity Guide' as a template for the charity.

MHF's policies and procedures directly support its activities in how it should operate - they define clearly what is expected of people when it comes to understanding for example the place that volunteering or cyber security has in the charity. In addition, they provide accountability and transparency, they ensure compliance within a legal framework and they constrain risk.

BENEFICIARY NUMBERS + REACH

During the period under review, the charity delivered the following:

1 x Virtual Muscle Dream (Keith Lemon) - Christian (Greater Manchester), July 2020

"To say this experience raised spirits is an understatement!!"

1 x Virtual Muscle Dream (Olly Murs) - James (Cheshire), July 2020

"I can't thank you enough - we have memories to last forever!"

1 x Virtual Muscle Dream (Members of England Hockey Team) - Jacob (Worcestershire), August 2020

"My confidence in myself has gone up - the day was amazing!"

1 x Virtual Muscle Dream (Live Broadcast from ZSL Whipsnade) - Daisy (Northern Ireland), October 2020 "We are Muscle Warriors!"

19 x Virtual Laughter Muscle Dream Programme Interventions - for beneficiaries & families, December 2020

Outcomes:

- Improved mental & emotional wellbeing
- Enabling families to maintain perspective and be present in the moment
- Introduction of some mindfulness tips
- The programme generated some much-needed festive excitement

At what was an extremely testing time for many and just a few days before Christmas, the charity saw the need to deliver a programme with the goal to simply lift spirits, lighten the mood and set families up for a Christmas that everyone knew would be different. We invited families to wear their favourite Christmas jumpers, bring their best ever joke and finally, help make MHF's Chief Muscle Warrior (our CEO M McGrath) laugh-out-loud. Each participating family received a surprise magical Muscle Dream Christmas gift package, plus the charity funded a every family's favourite take-away for up to 4 people.

Geographical Spread from the Virtual Laughter Muscle Dream Programme

18 = the number of beneficiaries who came from < **England** > as follows:

Northamptonshire, Warwickshire, Norfolk (2), Middlesex (3), Derbyshire, Hampshire, Oxfordshire
Surrey, West Midlands, Northumberland, Greater Manchester (2), London, Bedfordshire, Lincolnshire

**Report of the Trustees
for the Year Ended 28 February 2021**

OBJECTIVES AND ACTIVITIES

1 = the number of beneficiaries who came from < **Scotland** >

95 = est. primary < **reach** > for Virtual Laughter Muscle Dream Programme

9 x Uplifting Restorative Experiences - for dedicated Muscle Warriors Powerchair Football families, December 2020

As a direct consequence of the COVID-19 pandemic, MHF funded nine (9) mesmerising Muscle Dream Christmas Day experiential gifts called 'Uplift' designed to lift weary spirits, an experiential intervention like no other. The charity was acutely aware that families had found 2020 tiring, challenging and exhausting. Many wanted to move on, forget 2020 and look to the future. The charity wanted to reinforce what it means to be a part of a tribe where that spirit of togetherness and that sense of belonging, in being part of 'a family within a family' burns brightly.

The charity's social currency is underpinned by the notion that an experience (be it virtual or otherwise) that empowers, can be a moment in time that gives real hope - if there was a prescription to help lighten a person's mood, soothe their soul, calm their spirit, and improve their mental wellbeing, something that was good for families, not just once but in a timeless, ongoing restorative way, like the warmth of sunshine on one's face, the 'Uplift' gift was the perfect Christmas present to help recharge and fuel wellbeing in a wonderfully different yet positive way.

6 x BIG 657 Muscle Warrior Quiz Nights - that in total saw < 37 > participating families

Across a period of 6-months ie. 21st May, 25th June, 23rd July, 20th Aug, 24th Sept & 22nd Oct 2020, the charity delivered a family friendly virtual social quiz event, designed to be interactive and fun, but also test knowledge. Designed to enable MHF's beneficiaries and families across the UK feel less isolated and more connected, one of the charity's long-standing Muscle Warrior volunteers and previous Quiz Master J Silverstone made all the arrangements, hosting each event virtually via Zoom. As all families were shielding at this time, having events like these that offered distractions and moment-in-time to look forward to, in addition to winning prizes that for example included having MHF fund a family's weekly shop to the value of £150 were greatly valued.

13 x Volunteer Muscle Warrior Engagement Films - presented on MHF's dedicated YouTube channel

When Covid-19 and lockdown reached the UK in March 2020, our beneficiaries and families across the country felt very vulnerable, anxious and isolated. Our selfless band of Muscle Warrior Volunteers rallied by providing a range of inspiring heartfelt video messages recorded by the charity's volunteers with the goal to help bring some joy and a smile to families across the UK. In amplifying its STRONGER TOGETHER ethos, each volunteer delivered their best Muscle Warrior salute which is a visible symbol of hope, courage, strength, joy and unity for those with muscular dystrophy.

19 x 'In Conversation With' (ICW) Broadcasts - with est. reach metrics surpassing 83,000

As a direct result of COVID-19 and with MHF's community in mind, the charity moved quickly in April 2020 to establish a new virtual initiative called In Conversation With (ICW) initially created with one objective - to help beneficiaries and families across the UK feel less isolated and more connected.

ICW is an online broadcast initiative made up of standalone .60-minute episodes or shows that see interesting guests and personalities being invited by the charity to not only share positive stories and lockdown insights, but also give their perspectives on a variety of topics, engage with ICW's quick-fire rounds, as well as offer encouragement tips and takeaways. Broadcasts also offer an opportunity to amplify awareness of the charity's work and impact, in addition to reaching new audiences - an informal, bi-weekly platform, where free-flowing conversations are encouraged, MHF's community is able to directly engage with guests by for example posting comments and asking questions in real-time.

**Report of the Trustees
for the Year Ended 28 February 2021**

OBJECTIVES AND ACTIVITIES

ICW guests included MHF's Patron, TV Presenter Lorraine Kelly as well as the former 2010 World Cup Final referee Howard Webb - the charity would like to thank each and every guest for agreeing to give up some of their time to support MHF's community in this way. ICW topics included:

- Former Royal Navy Submarine Commander on Isolation
- Family Communication in Times of Adversity
- England Powerchair Football Captain
- Life, Laughter, Love & Lockdown
- The Integrated Medicine Toolbox for Maintaining Wellbeing during Covid-19 and Beyond
- Living Life with Laughter
- Tales from the Man in The Middle
- From TV & celebrity interviews to all things Antarctica & penguins!

In the period being reported on, MHF delivered < 19 > ICW episodes, < 17 > of which were personally hosted by MHF's CEO M McGrath with the remaining < 2 > hosted by volunteers. Metrics such as reach (organic, paid, impressions), engagement (reaction, post-clicks, comments, shares) and thru-plays are recorded so the charity can directly see the impact from any given episode - the topics of conversations, often informed by beneficiaries, in addition to a guest's profile are influencing factors.

It is envisaged that the ICW initiative will be developed further in the 2021/22 period.

7 x Wellbeing Outreach Muscle Dream Programme - for shielding families, September 2020

The driving forces for a strictly socially distanced Wellbeing Outreach Programme played their part in September 2020 when MHF brought seven families together in a stunning setting for a much-needed break filled with fresh air, warm sunshine and relaxing guitar vibes. This programme was specifically designed for seven extraordinarily deserving shielding families, all of whom were at this time feeling unsettled, distressed and worn out by the ongoing burden and anxiety brought about by COVID-19.

"Thank you so much to all for this... a much needed and amazing day out!" (Source: beneficiary family)

"Friday was just what our family all needed" (Source: beneficiary family)

The goal of this outreach initiative was to create an environment that was safe, peaceful and above all allowed families to take some time out to recharge and reconnect with others. Set in stunning glorious gardens and parkland, the charity would like to acknowledge Munden Estate (Hertfordshire) for being so incredibly welcoming. The charity would also like to thank R Voss CBE (Lord Lieutenant of Hertfordshire) and to H Holland-Hibbert (High Sheriff of Hertfordshire) for their collective support and generosity of spirit in meeting and chatting to the families.

"It's a little known fact that the more fresh air we get, the more oxygen we breathe in, which in turn increases the amount of serotonin, that delightful happy hormone we all need, especially during these challenging times. Bottom line, fresh air reinforces the immune system. This in combination with an injection of Vitamin D, in other words some sunshine, especially important for vulnerable young people and their families who are spending so much time at home, along with the soothing sounds of guitar music was just what the doctor had ordered - put simply, the plan was to create an afternoon of restoration, giving everyone a sense of vitality and mental wellbeing. For the charity, it was a such a privilege to plan and a joy to witness". (Source: MHF's CEO M McGrath).

BBC Children in Need

A BBC Children in Need grant funded by the Department for Culture, Media and Sport (DCMS) in the amount of < £34,909.00 > was approved in < Dec 2020 > at a time when the country was busy handling life under lockdown 3 and the associated challenges that came with that - whilst the funder was totally committed to supporting organisations to respond and change at pace during the pandemic, MHF had to be agile and move swiftly as the grant payment was not released until < Jan 2021 >.

**Report of the Trustees
for the Year Ended 28 February 2021**

OBJECTIVES AND ACTIVITIES

This grant was allocated for resources to directly support the charity's ongoing virtual Muscle Dream activities for children and young people with Muscular Dystrophy - a proportion of funds were allocated towards covering the costs of a dedicated Community Engagement role with the aim to contact beneficiaries and families by phone to let them know that MHF is there for them and explore how we might be able to support them - in the period being reported (1st March 2020 to 29th Feb 2021), we have included the key Community Engagement headlines but not the virtual Muscle Dream activities as these were all delivered in the month of March 2021, which falls outside this reporting period. The grant also included a contribution towards project evaluation and associated project delivery costs.

NOTE: it was a requirement for those organisations who received a BBC Children in Need grant (funded by the DCMS) to have spent all the funding awarded by the end of < March 2021 > - as such, this report solely reflects the < Community Engagement > element.

PROJECT AIM: the aim of this project was to reduce isolation, improve connectivity and restore future hopes. The difference the charity made for children and young people can be summarised by the following points:

- Reduce isolation through online communication and engagement
- Staying connected with each other and the outside world
- Support good mental wellbeing and restore hope for the future

"Thanks to BBC Children in Need, the charity has extended its ability to increase engagement to hard-to-reach families. Beneficiaries have become involved in an inclusive group where the restorative benefits of 'hope' prevail and where personal identities and that powerful sense-of-belonging are reinforced. We have been able to continue to focus on our vision in providing an increasing number of families with the support they so desperately need.

The grant enabled the charity to reach out and contact families in a way that it had not been able to - at an incredibly difficult time and thanks to BBC Children in Need, we have been able to listen, to hear our families and to then plan a variety of community informed bespoke interventions rooted in Music, Art and Laughter. The BBC Children in Need grant enabled us to recruit two key full-time contractor roles for what essentially was an eight-week timeframe - a Virtual Muscle Dream Maker and a Community Engagement Lead that once appointments were made, worked closely together in partnership in order to achieve prescribed outcomes.

We maximized the impact of this funding to reduce social isolation, improve mental health and well-being and provide hope for the future to disadvantaged families. I believe we have enabled their voices, concerns and hopes to be heard and yet there is still so much to be done and so many other families who continue to face additional social isolation, stress and financial pressures - we know this is an incredibly damaging cocktail. In addition to the day-to-day challenges that living with a disability presents, the cause and effect of COVID-19 has become strikingly evident for our community of vulnerable young people and their families. Whilst the support we received from BBC Children in Need was massively appreciated, the charity desperately needs more support going forwards if it is going to continue to impact those in most need." (Source: MHF's CEO M McGrath)

OUTCOMES SPECIFIC TO THE COMMUNITY ENGAGEMENT LEAD:

In total, MHF's programmes engaged the specific needs of < 82 > vulnerable children, young people and their families across the UK - the findings from this focused < 8 week > activity period will be reported on in more detail in the 2021/22 report.

Below, a summary of the headlines achieved by the Community Engagement Lead and MHF's CEO M McGrath:

73 = the total number of direct conversations with beneficiaries and families

37 = previous Muscle Dream recipients

33 = from the Muscle Dream waitlist

**Report of the Trustees
for the Year Ended 28 February 2021**

OBJECTIVES AND ACTIVITIES

68 = packs of sweets & #StrongerTogether messages of hope

80 = Charlie Mackesy books (The Boy, The Mole, The Fox and The Horse) procured & sent out

Source of Nominations:

For the period in question, nominations were received from:

- Other Muscular Dystrophy (MD) charities known to MHF
- Social media channels, specifically Facebook, Instagram & Twitter
- Several UK hospices
- Social care workers
- Family referrals
- Specialist neuromuscular care advisers / practitioners

Note about Families & Virtual Engagement:

For this period being reported on, the estimated average number of family members (excluding beneficiaries) was: < 2 >

Average age across all activity in the period 1st Mar 2020 to 29th Feb 2021:

The average beneficiary age was: < 15yrs >, equating to < 1 > year below the start of what's called < transition >

Note about Transition & Social Model of Care:

Transition is a gradual process that sees a young person and their family supported through their teenage years and on into adulthood. Part of the transition process is about building up a young person's confidence - this forms a part of the social model of care which is about having positive interactions in ultimately supporting and helping a young person in their understanding and ability to learn more specifically about their care along with the type of support needed in the future as they transition into adulthood.

Note about Child Health & Social Care Services:

Until a young person reaches the age of 18yrs, the services for those with long-term health conditions are delivered by child health and social care services. When a young person moves beyond the age of 18yrs, services are usually provided by adult care services. The child will start what is referred to as a period of "transition" to adult services between the ages of 16yrs and 18yrs.

COVID-19: NOTE ON CANCELLED SIGNATURE MUSCLE DREAM PROGRAMMES

For this period, the charity's key signature programme, namely, it's Porsche Muscle Dreams programme was cancelled. This would have been the 10th Anniversary and as such, it had been confirmed by the Porsche Experience centre at Silverstone that 10 places would have been offered with each one symbolising a year of this highly successful and much anticipated initiative. In addition, MHF's Flying Muscle Dreams programme was also cancelled - this would have been the charity's 8th year of operation.

These cancellations came about as a direct result of the pandemic - MHF's CEO M McGrath plans to review these activities for potential inclusion in the 2021/22 period. This will of course be subject to the COVID-19 position and what restrictions are in place at that time.

HIGHLIGHTS + KEY DONATIONS + TRUSTS RECEIVED IN 2020-2021 PERIOD INCLUDED:

March 2020 - record-breaking sum raised by the Lussmann's 'Dream Team Dinner' charity fundraiser: £7,688.00

March 2020 - the first of several Coronavirus (COVID-19) charity statements published on its website, designed to keep stakeholders informed

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2021

OBJECTIVES AND ACTIVITIES

"The health and safety of our Muscle Warrior community is our number one priority. The Muscle Help Foundation charity has a duty of care to ensure the well-being and safety of its beneficiaries, families, volunteers and indeed anyone that we come into contact with - this is very much at the forefront of our minds. We recognise that the ongoing coronavirus (COVID-19) situation is extremely unsettling; we will do all we can to help and support those for whom the charity exists to serve." (SOURCE: MHF's CEO, M McGrath)

March 2020 - J McNicholas donation: £500.00

April 2020 - The Poynton Foundation donation: £1,000.00

May 2020 - talented filmmaker S Castelete-Tyrrell wins a prestigious Award of Recognition from The Best Shorts Film Competition for her inspirational and educational documentary titled 'Muscle Warriors' - the film informs audiences on how living with Muscular Dystrophy (MD) can affect an individual's mental health.

August 2020 - UK charity 'Action Duchenne' hosted a free virtual event titled < An Evening with Michael McGrath >. Formed in 2001, Action Duchenne is the UK's first national charity dedicated to supporting those living with Duchenne muscular dystrophy ('DMD').

"Michael's life work is embodied in The Muscle Help Foundation, a charity which delivers transformational Muscle Dream experiences for young people, children and their families in the UK who live with Muscular Dystrophy. Living with Limb Girdle Muscular Dystrophy (LGMD) himself, and as a full-time wheelchair user, Michael has broken down barriers, made the impossible possible and has led the way in the disabled community". (Source: Action Duchenne)

September 2020 - Barry O'Leary was an inspirational pillar within the Powerchair Football community. To honour his incredible dedication to the sport of Powerchair Football, The Wheelchair Football Association (WFA) created the Barry O'Leary Services to Powerchair Football Award - this is an annual award intended for individuals that have contributed substantial time and expertise to help develop and grow the sport of Powerchair Football. This Award was proudly sponsored by the Muscle Help Foundation charity. Nominations were received through The WFA and then considered by a select panel led by the MHF charity.

October 2020 - M Sharp donation: £10,000.00

December 2020 - MHF is awarded < £19,940.00 > the Postcode Neighbourhood Trust, a grant-giving charity funded entirely by players of People's Postcode Lottery. The charity made an application in August 2020 as part of a wider fundraising strategy to attract and secure desperately funds in pursuing a resilient beneficiary led COVID-19 plan. In offsetting some of the effects of COVID-19 for the charity, the award funded vital support over the 12-month period.

January 2021 - A Regensteiner donation (administered by H Adams): £30,000.00

MUSCLE WARRIORS POWERCHAIR FOOTBALL CLUB (PFC)

The period being reported on regarding the Muscle Warriors Powerchair Football Club (PFC) has been an extremely difficult time for all the players, families and volunteers - sadly, no powerchair football took place as a result of the pandemic. The charity will continue to support the club in any way it can moving forwards. In summary, the benefits of active participation include:

- Improving self-esteem, confidence, teamwork and communication (listening & responding) skills
- Being a part of the team provides real purpose and genuine camaraderie
- The charity is cognisant that some players live more isolated lives than others
- Genuine supportive friendships continue to be established and nurtured
- The Muscle Warriors PFC is entirely run by parents and volunteers
- The club is often referred to as 'a family within a family'
- In bringing players & families together and when budgets/funds allow, social events are arranged by the charity

OBJECTIVES AND ACTIVITIES

The period being reported on regarding the Muscle Warriors Powerchair Football Club (PFC) has been an extremely difficult time for all the players, families and volunteers - sadly, no powerchair football took place as a result of the pandemic. The charity will continue to support the club in any way it can moving forwards. In summary, the benefits of active participation include:

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- The charity is cognisant that some players live more isolated lives than others
- Genuine supportive friendships continue to be established and nurtured
- The Muscle Warriors PFC is entirely run by parents and volunteers
- The club is often referred to as 'a family within a family'
- In bringing players & families together and when budgets/funds allow, social events are arranged by the charity

**Report of the Trustees
for the Year Ended 28 February 2021**

FINANCIAL REVIEW

Reserves policy

The Board of Trustees have reviewed the guidance contained in the Charity Commission paper CC19 "Charity Reserves: Building Resilience". The paper acknowledges there is no single level, or even a range of, reserves that is right for all charities. Whilst the charity continues to maintain a **minimum** level of unrestricted undesignated reserves in order to cover 6 months' future operational costs and cash flow "troughs" (estimated currently to be in the region of £50,000), the Board considers a range of 6-12 months to be appropriate in light of:

- (i) the current economic climate
- (ii) the size of the Charity (which leaves it more exposed to adverse economic conditions unlike larger charities)
- (iii) the Charity's expected short to medium term outgoings

The current reserves position of the Charity is as follows:

- (i) The unrestricted reserves at 28 February 2021 amount to £134,285 (2020: £124,466), which notionally exceeds the amount required to maintain a reserve of 6-12 months
- (ii) However, excluding the amount held in the Designated Fund (see below for more information), non-earmarked reserves amount to £104,653 (2020: £94,834). This amount of **non-earmarked** reserves is in line with the Board's policy of 6-12 months of unrestricted reserves

Designated Fund (The "Sustainability Fund")

During the year ended 29 February 2016 an exceptional one-off unrestricted donation / gift of £50,000 was received from a supporter of the Charity. In recognition of the importance to the charity of such a large donation, it was set aside by the Board in a "Designated Fund" (as defined by the Charities Commission and SORP), called The Sustainability Fund (" **The Fund**").

Like any 'personal inheritance', this money should be spent cautiously and wisely, notwithstanding the general consensus acknowledged by the Board that reserves should not be unduly high for a prolonged period of time. The aim of the Charity is to utilise "**The Fund**" for longer term legacy projects and to provide a sound financial future for 'Muscle Dreams' provision, particularly in light of the uncertain economic climate.

The year ended 28 February 2018 proved to be particularly challenging and required £20,368 of the Designated Fund to be utilised. The Designated Fund currently stands at £29,632.

The Board continues to monitor the need and utilisation of " **The Fund**" on a quarterly basis.

COVID-19 Note

In the time since the end of the financial year and the completion of these accounts, the COVID-19 pandemic has ravaged the charity sector. Fundraising is down, due to restrictions placed on groups interacting, and the future of the global economy is looking decidedly uncertain. To this end, the Board has agreed that "**The Fund**" is to be used as a COVID-19 fund, and is to be utilised over the coming years in order to "weather the storm" and ensure the Charity continues to be in a sound financial position, and thus able to continue with its mission of delivering Muscle Dreams interventions to children and young people in the UK with Muscular Dystrophy.

Through our historic prudence, and fiscal discipline, the Charity remains in a strong position. We will continue to maintain this rigour whilst being cognisant of our own risk profile and external factors such as COVID-19.

Results for the year

The Charity's gross income from all sources this year totalled £137,667 (2020: £81,539). Total expenditure was £80,914 (2020: £86,145), which left a surplus for the year of £56,753, primarily representing a surplus balance of £46,934 on restricted funds and a surplus on unrestricted funds of £9,819. The Charity held £186,704 in reserves at the end of the year, of which £104,653 (2020: £94,834) was Unrestricted undesignated reserves, £29,632 (2020: £29,632) was Designated and £52,419 (2020: £5,485) was Restricted.

**Report of the Trustees
for the Year Ended 28 February 2021**

Total income increased by £56,128 against prior year, and is the reason for the significant reserves surplus in this financial year. This is due to two restricted funds (from BBC Children in Need and Postcode Neighbourhood Trust) which totalled £54,849 and were received at the end of the financial year. Both of these amounts were for projects that occurred in the next (2021/2022) financial year and inflate the Charity's financial reserves to an unrepresentative level. At time of writing, these projects have concluded and the monies spent. This will inevitably lead to an unrepresentatively negative view in the financial year 2021/2022 where costs are expected to be higher.

Unrestricted income remained at a similar level to 2020, increasing by £1,279. This was primarily driven by grant and trust income, as fundraising and donations from individuals continues to be at a low level.

The Charity's income for this year also includes £5,177 of furlough income. In order to be prudent with the Charity's expenditure, the Board made the decision to furlough CEO M McGrath for part of the first lockdown. This decision was made to take advantage of the furlough scheme and preserve some expenditure in a time when the Charity was unable to deliver Muscle Dreams, both because of the lockdown, and because it was still working on the capabilities to deliver virtual Muscle Dreams.

Total expenditure reduced by £5,231 due to a reduction in Muscle Dream expenditure as a result of the COVID-19 pandemic. Due to the pandemic and the vulnerable nature of MHF's recipients, in-person Muscle Dream experiences have reduced significantly, with most being cancelled. These savings were used to fund the Charity's virtual Muscle Dream experiences as MHF successfully pivoted into digital delivery.

Whilst this financial year MHF received more income than was forecast, the outlook for next financial year is looking poor. The landscape for donations is incredibly challenging, primarily due to the continuation of the COVID-19 pandemic. Individuals' fundraising and donations continue to be at an all-time low and grants/trusts are even more competitive. At time of writing (Dec'21) income is down 80% on PY. The Board has forecast a significant deficit for the year and the utilisation of the Designated COVID-19 fund.

Low Funding Base

As mentioned earlier in this report, the Charity continues to track in-kind value and the Board continue to recognise the key contribution made by many suppliers in support of its Muscle Dream activities in the UK, a core part of the CEO's role.

The Charity operates with a relatively low funding base as a direct consequence of its ability to attract valuable in-kind support. The Board continues to monitor and track the value of such donations, but due to the inherent difficulties in placing an agreed value for accounting purposes, chooses at this time not to include them in the income and expenditure account.

FUTURE PLANS

The charity remains focused on growing support from Trust Funds, sponsors and corporates to enable it to further accelerate Muscle Dream delivery and help reduce the wait list, whilst not diluting the quality.

Following a strategy workshop at the end of the year, the Board has made the decision to put more of a focus on the Muscle Dream programmes (where several beneficiaries and families come together), rather than the individual unique Muscle Dreams. The programmes, such as the Porsche and Flying Muscle Dreams, have been hugely successful and by putting more emphasis on programmes like these, we plan to be able to deliver more high quality Muscle Dreams to more children and young people for the same resource.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered as a charitable trust and was set up by a Trust deed. The charity is registered with the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed for a term of 3 years and are eligible for reappointment for a further term, up to a maximum of 3 terms (9 years).

The Chair is eligible for re-election annually and may serve up to a maximum of 5 years as Chair. On 26 September 2017 the governing Deed of Trust was amended to provide further flexibility on Chair terms. In exceptional circumstances the Chair can be re-elected beyond the maximum period of five years up to the maximum period as a Trustee (9 years). In such circumstances the extended re-election will be reviewed annually by the Board. This option was exercised last year.

**Report of the Trustees
for the Year Ended 28 February 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Work Breakdown of CEO

There is often much outrage in the media regarding charities' CEOs and their salaries. Due to the nature of running a small charity on the scale of the Muscle Help Foundation, it should be noted that whilst M McGrath is the CEO of the Charity, he is also its only employee. A larger proportion of his time is spent on operational activities rather than management.

Additionally, part of the unique offering of the Charity is the personal hosting and delivery of Muscle Dreams by M McGrath (who himself has Limb Girdle Muscular Dystrophy) and his wife, S McGrath (Trustee & Carer). This common "lived-experience" helps form deeply profound and empathetic connections with both beneficiaries and families. This also means that a larger percent of M McGrath's time is spent on delivery than would otherwise be ordinarily expected. As such, it is deemed by the Charity's Trustee Board unrepresentative to consider the CEO's wages as purely a management and administration cost - the table below illustrates what is considered a fairer and as such more representative breakdown:

Activity	Est. Proportion of Time	Est. Annual Cost to the Charity
Muscle Dream Delivery	60%	£24,600
Fundraising & Income Generation	20%	£8,200
Management & Admin	10%	£4,100
Marketing & Communications	5%	£2,050
Resourcing	5%	£2,050

The trustees are as follows:

F Sharpe (Chair of Trustees, appointed 1 March 2013) **Resigned 28 Feb 2021 (in period being reported on)**

S Spencer (Trustee, appointed 14 December 2016 and new Chair of Trustees, effective from 1st March 2021)

S McGrath (Charity Secretary, appointed 1 March 2013)

M Adams (Treasurer, appointed 8 January 2020)

M Rudman (Trustee, appointed 1 August 2018)

S McGrath is the wife of M McGrath. The Board acknowledges the potential independence and personal conflict of interest issues that this creates, and accordingly sought clearance from the Charity Commission prior to her appointment to the Board. The Commission concluded "no consents or authorities are required from us in the circumstances based on the detailed background supplied."

The Board have also considered the advice in CC29 "Conflicts of Interest" in relation to "conflicts of loyalty". As a small family charity with a disabled CEO, S McGrath's involvement in the day to day running of the charity is critical to its operation, the enablement of the CEO and the success of Muscle Dreams. The Board always has and will continue to be alert to any potential conflict of interest this brings. The controls put in place by the Board in order to continually monitor, assess and mitigate any conflicts of interest are as follows:

1. The Treasurer takes an active role in advising, monitoring and discussing all operational and financial charity matters with M McGrath and S McGrath;
2. All monies paid into and out of the charity are closely monitored on a day to day basis by the Treasurer via text alerts direct from the bank and the Treasurer has overall control of internet banking;
3. S McGrath can only make payments up to a maximum of £1000 per day - any higher amounts require counter-signature by the Treasurer;
4. All direct debits, standing orders and payments over £1000 are actioned by the Treasurer;
5. Salary payments and amendments for the CEO are managed by the Treasurer, with salary policy set by the Trustee Board (without S McGrath present);
6. The charity has set (and reviews) its Conflict of interest policy;
7. The Register of Interests is updated regularly and at each Trustee Board meeting; and

STRUCTURE, GOVERNANCE AND MANAGEMENT

8. The Board has clearly specified that S McGrath is absent from all parts of Trustee meetings that deal specifically with the CEO's performance or any other matter where S McGrath could be perceived to have a personal conflict of interest that could undermine her ability to act solely in the best interests of the charity.

In light of these controls that the Board has put in place, the actual risk of there being a personal conflict of interest is considered by the Board to be low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

MHF's Trustee Board continue to support formal risk management procedures, to assess risks and implement strategies to mitigate risk. In terms of their potential and/or likely impact, risks have been identified and classified as outlined below. Against the strategic aims of the charity, the Board review risks and evaluate them against controls.

Whilst there are many risks for the Board to be aware and cognisant of, the below make up what the Board considers to be the "Key Risks" to the Charity, and whilst the mitigation notes are necessarily brief and "high-level", they are a small summary of the considerations and actions that the Board takes on a regular basis, and the inclusion here is for reassurance purposes.

Risk Description	Impact Description	Impact Level	Probability Level	Priority Level	Mitigation Notes
Safeguarding	Someone suffers abuse or harm (particularly a child)	High	Low	High	Extensive, thorough safeguarding policies, standing agenda item at Board meetings, reviewed regularly (audited annually), DBS checks on all volunteers, staff and trustees, etc. (as mentioned above)
M McGrath or S McGrath Health & Wellbeing	Inability to continue Charity operations	High	Low	Medium	Expression-of-Will-document, contingency planning with outside agreement of support, decentralising of duties
S McGrath Conflict of Interest	Bias in evaluation of CEO M McGrath	Low	Low	Low	Limiting payments, removed when discussing CEO performance, etc. (as mentioned above)
Financial Going Concern	Inability to meet financial obligations	High	Low	Medium	Reserves policy, financials reviewed by Board at each meeting, budgeting process, Treasurer receives daily account movement text messages, etc.
Financial Fraud	Financial and reputational impact	High	Low	Medium	Limiting payments and access to bank accounts, regular bank reconciling, Treasurer receives daily account movement text messages, independent examination, etc.
Macro-Environment Factors	Effect of income reduction on the going concern of Charity	Medium	High	High	Reserves policy, financials reviewed by Board at each meeting, budgeting process, careful financial rigour, maximising value-in-kind, etc.

THE MUSCLE HELP FOUNDATION

Report of the Trustees for the Year Ended 28 February 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

					New board recruitment process being worked on by external governance advisor, aligning applicants' principles, values and beliefs with the Charity, diversity of representation, etc.
Board Stability	Weakening of Governance and control	Medium	Medium	Medium	

INDEPENDENT ASSURANCE

The Charity Commission threshold for an audit requirement is £1m gross income, and below that level requires an independent examination of charity accounts. There has been much bad publicity in the sector over the past few years, most often concerning charities significantly bigger than The Muscle Help Foundation (MHF) which has impacted public confidence of the sector.

The Charity Commission in July 2018 published "Trust in Charities 2018", one key finding of which was "the public want charities to demonstrate good stewardship of funds, to live their values, and to demonstrate impact".

MHF's Trustee Board whole-heartedly supported this desire and unanimously agreed that, whilst not required, their financial statements would be subject to independent audit to provide further assurance to our sponsors, donors, supporters and Trust funds.

To that end, the accounts for the year ending 28th February 2019 were given a full independent audit, rather than the usual independent examination. Whilst this was not necessary due to the size of the Charity, the Board was organisationally confident, and welcomed the rigorous process and opportunity to be transparent and provide additional reassurance.

For the year ending 29th February 2021, the Board decided to opt for an independent examination of the charity accounts, as has been done historically. This will be reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096716

Principal address

Cherry Tree View
6 London Road
Buntingford
Hertfordshire
SG9 9JN

Trustees

Mrs S McGrath
F Sharpe
S Spencer
M Adams
M Rudman

THE MUSCLE HELP FOUNDATION

**Report of the Trustees
for the Year Ended 28 February 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Stephen Anderson FCCA
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Approved by order of the board of trustees on 22 December 2021 and signed on its behalf by:

S Spencer - Trustee

Independent examiner's report to the trustees of The Muscle Help Foundation

I report to the charity trustees on my examination of the accounts of The Muscle Help Foundation (the Trust) for the year ended 28 February 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Stephen Anderson FCCA
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

22 December 2021

THE MUSCLE HELP FOUNDATION

**Statement of Financial Activities
for the Year Ended 28 February 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		82,731	54,849	137,580	81,242
Investment income	2	87	-	87	297
Total		82,818	54,849	137,667	81,539
EXPENDITURE ON					
Raising funds		5,593	7,230	12,823	6,450
Charitable activities					
Muscle Dreams		67,406	685	68,091	79,695
Total		72,999	7,915	80,914	86,145
NET INCOME/(EXPENDITURE)		9,819	46,934	56,753	(4,606)
RECONCILIATION OF FUNDS					
Total funds brought forward		124,466	5,485	129,951	134,557
TOTAL FUNDS CARRIED FORWARD		134,285	52,419	186,704	129,951

The notes form part of these financial statements

THE MUSCLE HELP FOUNDATION

Balance Sheet
28 February 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		145,698	52,419	198,117	142,851
CREDITORS					
Amounts falling due within one year	6	(11,413)	-	(11,413)	(12,900)
NET CURRENT ASSETS		134,285	52,419	186,704	129,951
TOTAL ASSETS LESS CURRENT LIABILITIES		134,285	52,419	186,704	129,951
NET ASSETS		134,285	52,419	186,704	129,951
FUNDS	7				
Unrestricted funds				134,285	124,466
Restricted funds				52,419	5,485
TOTAL FUNDS				186,704	129,951

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2021 and were signed on its behalf by:

S McGrath - Trustee

S Spencer - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	87	297

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021 1	2020 1
Management	1	1

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,242	8,000	81,242
Investment income	297	-	297
Total	73,539	8,000	81,539
EXPENDITURE ON			
Raising funds	6,450	-	6,450
Charitable activities			
Muscle Dreams	77,180	2,515	79,695
Total	83,630	2,515	86,145
NET INCOME/(EXPENDITURE)	(10,091)	5,485	(4,606)
RECONCILIATION OF FUNDS			
Total funds brought forward	134,557	-	134,557

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	124,466	5,485	129,951

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,244	4,073
Taxation and social security	3,305	1,188
Other creditors	6,864	7,639
	11,413	12,900

7. MOVEMENT IN FUNDS

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General Fund	94,834	9,819	104,653
Sustainability fund	29,632	-	29,632
	124,466	9,819	134,285
Restricted funds			
Childwick Trust	5,485	(1,620)	3,865
Postcode Neighbourhood	-	18,140	18,140
BBC Children in Need	-	30,414	30,414
	5,485	46,934	52,419
TOTAL FUNDS	129,951	56,753	186,704

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	82,818	(72,999)	9,819
Restricted funds			
Childwick Trust	-	(1,620)	(1,620)
Postcode Neighbourhood	19,940	(1,800)	18,140
BBC Children in Need	34,909	(4,495)	30,414
	54,849	(7,915)	46,934
TOTAL FUNDS	137,667	(80,914)	56,753

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
Unrestricted funds			
General Fund	104,925	(10,091)	94,834
Sustainability fund	29,632	-	29,632
	<u>134,557</u>	<u>(10,091)</u>	<u>124,466</u>
Restricted funds			
Childwick Trust	-	5,485	5,485
	<u>-</u>	<u>5,485</u>	<u>5,485</u>
TOTAL FUNDS	<u>134,557</u>	<u>(4,606)</u>	<u>129,951</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	73,539	(83,630)	(10,091)
Restricted funds			
Childwick Trust	8,000	(2,515)	5,485
	<u>8,000</u>	<u>(2,515)</u>	<u>5,485</u>
TOTAL FUNDS	<u>81,539</u>	<u>(86,145)</u>	<u>(4,606)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General Fund	104,925	(272)	104,653
Sustainability fund	29,632	-	29,632
	<u>134,557</u>	<u>(272)</u>	<u>134,285</u>
Restricted funds			
Childwick Trust	-	3,865	3,865
Postcode Neighbourhood	-	18,140	18,140
BBC Children in Need	-	30,414	30,414
	<u>-</u>	<u>52,419</u>	<u>52,419</u>
TOTAL FUNDS	<u>134,557</u>	<u>52,147</u>	<u>186,704</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	156,357	(156,629)	(272)
Restricted funds			
Childwick Trust	8,000	(4,135)	3,865
Postcode Neighbourhood	19,940	(1,800)	18,140
BBC Children in Need	34,909	(4,495)	30,414
	<u>62,849</u>	<u>(10,430)</u>	<u>52,419</u>
TOTAL FUNDS	<u>219,206</u>	<u>(167,059)</u>	<u>52,147</u>

Designated Funds:**Sustainability Fund**

Fund set aside for longer term projects.

Restricted Funds:**Childwick Trust**

Childwick Trust acknowledged the importance and potential of powerchair football to the lives of disabled children and young adults by providing much needed further funding for Muscle Warriors PFC.

Postcode Neighbourhood Trust

This donation is restricted to be used to fund items that support the Charity's organisational resilience. This includes upskilling, training, volunteer re-engagement, digital PR and technology.

BBC Children in Need

This donation is restricted to fund delivery of Virtual Muscle Dreams and Virtual Community Engagement, enabling us to support our beneficiaries virtually despite the pandemic.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2021.

9. IMPACT OF COVID-19

The last financial year has been dominated by the impact of the COVID-19 pandemic. It has caused massive disruption to the world, the charity sector and to our Charity's community, where increased levels of distress, emotional trauma and heightened levels of anxiety are prevalent.

Financial Effect

Financially, the Charity was, through strict financial discipline and the reserves position, in a relatively strong position to face the disruption caused by COVID-19.

The Board agreed that "The Sustainability Fund" (as mentioned earlier in the Trustees Report) was to be used as a COVID-19 fund, to ensure that the Charity continues to be in a sound financial position and able to continue delivering on its mission of delivering Muscle Dreams to children and young people with Muscular Dystrophy.

Inevitably, due to a reduction in fundraising events (such as marathons and other group activities), income has slowed from individuals' donations and fundraising. However the Charity already had a diversified income stream, with income coming from donations, fundraising events, grants/trusts and corporate donations.

Over this financial year, the Charity was able to secure some crucial grants and trusts and finishes the year in a strong financial position, however as of writing this (Dec'21) the outlook for the next financial year is looking poor. YTD income is down 80%, with individuals' donations and fundraising continuing to be dramatically reduced. Grants and trusts have also become more and more competitive and challenging to secure funding from. Because of this it is expected that the COVID-19 fund will be utilised in the next financial year.

From an expenditure perspective, in-person Muscle Dream experiences were mostly cancelled. These savings were used to fund the Charity's Virtual Muscle Dream experiences as MHF successfully pivoted into digital delivery. This required new skills and experience and has broadened the Charity's capabilities.

In order to be prudent with the Charity's expenditure, the Board also made the decision to furlough CEO M McGrath for part of the first lockdown. This decision was made to take advantage of the furlough scheme and preserve some expenditure in a time when the Charity was unable to deliver Muscle Dreams, both because of the lockdown, and because it was still working on the capabilities to deliver virtual Muscle Dreams.

In the early days of the pandemic, the Board drew up a scenario plan, detailing the different scenarios that the pandemic may lead to. This document has been treated as a "live document" and has been reviewed at each Board meeting and updated where necessary. This document developed into a contingency plan, detailing what can be done as a reaction to each scenario and has been referenced on an ongoing basis.

The Board adapted to the rapidly changing landscape, and the flexibility afforded by being forced to run meetings via video conferencing software. The Board thus now meets more frequently, with a monthly "Trustee Power Hour" (on top of the usual quarterly meetings) allowing them to be more dynamic and make decisions more quickly, as guidance changes rapidly.

Community Effect

9. IMPACT OF COVID-19 - continued

The Muscle Warrior community is something that the Charity has worked extraordinarily hard to establish and build, and holds very dear. The effect that the COVID-19 pandemic has had on the Charity's community cannot be overstated. Many of the Charity's beneficiaries are frightened, anxious and, as a direct result of having to shield, the scourge of isolation has emerged. Our beneficiaries and their families are shielding, and have been since the beginning of the pandemic (including M McGrath and his family), with some refusing help from carers for fear of them spreading the virus. And so the Charity is needed now more than ever, in continuing its work in bringing the joy and magic of its Muscle Dreams Interventions.

Charity Operations Effect

In order to continue to serve the Charity's beneficiaries but unable to run Muscle Dreams events in the traditional sense, the Charity has responded quickly and pivoted to a digital offering. Among the slew of activities and events the Charity has created are:

- Virtual Muscle Dreams (including: Olly Murs, Lamborghini, Whipsnade Zoo, among others)
- Web video interview series: "In Conversation With"
- Virtual Quiz Nights
- Wellbeing Outreach Muscle Dream Programme (Allowing shielding families to safely relax outside in a socially distanced gathering at Munden Estate)
- Contracting a Virtual Muscle Dream Maker and Virtual Community Engagement Lead to drive virtual events and to reach out and connect with our vulnerable community, continuing to deliver the transformative experiences we are known for

This is all detailed above in the Trustees Report in more detail.