

**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

Contents of the Financial Statements for the Year Ended 28 February 2022

	Page
Report of the Trustees	1 to 18
Independent Examiner's Report	19
Statement of Financial Activities	20
Balance Sheet	21
Notes to the Financial Statements	22 to 28

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.

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

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	11	87

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	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	82,731	54,849	137,580
Investment income	87	-	87
Total	82,818	54,849	137,667
EXPENDITURE ON			
Raising funds	5,593	7,230	12,823
Charitable activities			
Muscle Dreams	67,406	685	68,091
Total	72,999	7,915	80,914
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><u>137,667</u></u>	<u><u>(80,914)</u></u>	<u><u>56,753</u></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><u>129,951</u></u>	<u><u>(27,315)</u></u>	<u><u>-</u></u>	<u><u>102,636</u></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.