

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

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# **THE MUSCLE HELP FOUNDATION**

## **Contents of the Financial Statements for the Year Ended 28 February 2023**

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

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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."*

## **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.

#### 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.

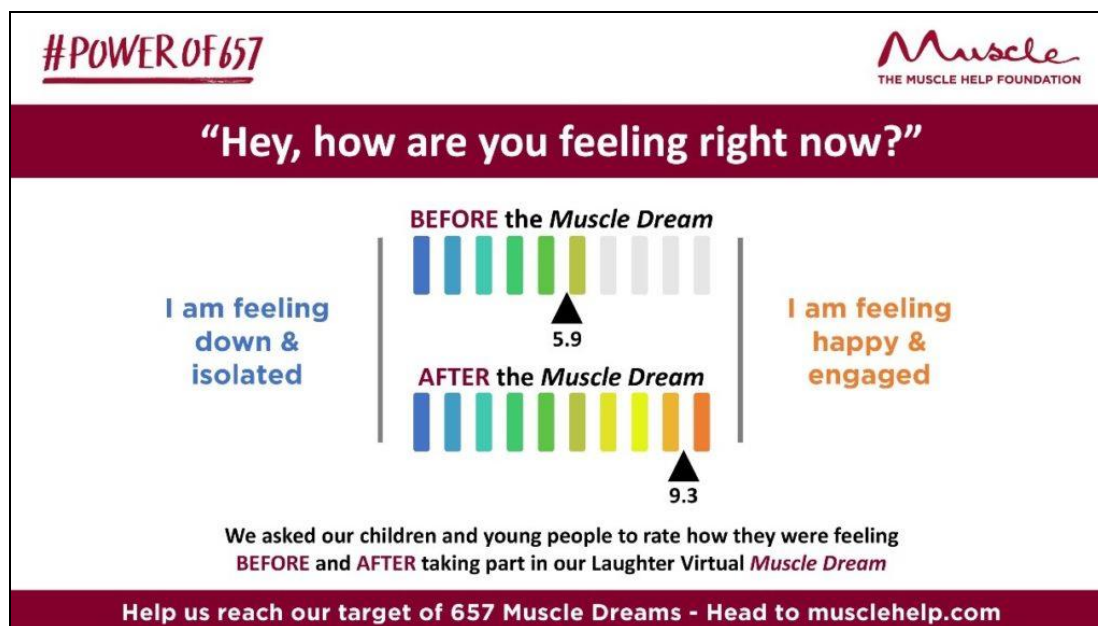
##### August 2022

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**

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**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.

## **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.

## THE MUSCLE HELP FOUNDATION

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

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#### 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.

## 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.

<b>Risk Description</b>	<b>Impact Description</b>	<b>Impact Level</b>	<b>Probability Level</b>	<b>Priority Level</b>	<b>Mitigation Notes</b>
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



**THE MUSCLE HELP FOUNDATION**

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

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Approved by order of the board of trustees on 19<sup>th</sup> 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: 19<sup>th</sup> December 2023

**THE MUSCLE HELP FOUNDATION**

**Statement of Financial Activities  
for the Year Ended 28 February 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>69,821</b>	<b>18,900</b>	<b>88,721</b>	30,252
Investment income	2	<u>159</u>	<u>-</u>	<u>159</u>	<u>11</u>
<b>Total</b>		<u><b>69,980</b></u>	<u><b>18,900</b></u>	<u><b>88,880</b></u>	<u>30,263</u>
 <b>EXPENDITURE ON</b>					
Raising funds		<b>3,575</b>	-	<b>3,575</b>	34,618
<b>Charitable activities</b>					
Muscle Dreams		<u>57,443</u>	<u>17,554</u>	<u>74,997</u>	<u>79,713</u>
<b>Total</b>		<u><b>61,018</b></u>	<u><b>17,554</b></u>	<u><b>78,572</b></u>	<u>114,331</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>8,962</b>	<b>1,346</b>	<b>10,308</b>	(84,068)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>90,708</u>	<u>11,928</u>	<u>102,636</u>	<u>186,704</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>99,670</b></u>	<u><b>13,274</b></u>	<u><b>112,944</b></u>	<u><b>102,636</b></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 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		107,800	13,274	121,074	111,997
<b>CREDITORS</b>					
Amounts falling due within one year	6	(8,130)	-	(8,130)	(9,361)
<b>NET CURRENT ASSETS</b>		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
<b>NET ASSETS</b>		<u>99,670</u>	<u>13,274</u>	<u>112,944</u>	<u>102,636</u>
<b>FUNDS</b>	7				
Unrestricted funds				99,670	90,708
Restricted funds				<u>13,274</u>	<u>11,928</u>
<b>TOTAL FUNDS</b>				<u>112,944</u>	<u>102,636</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19<sup>th</sup> 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.

# THE MUSCLE HELP FOUNDATION

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

# THE MUSCLE HELP FOUNDATION

## 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 £
<b>Unrestricted funds</b>			
General Fund	90,708	8,962	99,670
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	69,980	(61,018)	8,962
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	21,363	(64,940)	(43,577)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General Fund	91,343	(125,958)	(34,615)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 Vliissingen 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.