

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

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

**THE MUSCLE HELP FOUNDATION**

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

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 22
<b>Independent Examiner's Report</b>	23
<b>Statement of Financial Activities</b>	24
<b>Balance Sheet</b>	25
<b>Notes to the Financial Statements</b>	26 to 31

---

# **THE MUSCLE HELP FOUNDATION**

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

---

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## THE MUSCLE HELP FOUNDATION

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

---

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims and public benefit

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

#### CHARITY OBJECTIVES AND ACTIVITIES

##### Objectives, aims and public benefit

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

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

##### Operating Across the UK

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

##### Classification of Charity

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

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

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

##### Charitable Services Delivered

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

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

##### Current Core Mission & Nomination Sources

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

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

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

## THE MUSCLE HELP FOUNDATION

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

---

#### Purpose, Enrichment & Hope

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

## OBJECTIVES AND ACTIVITIES

### Isolation and Mental Health: Key Contributory Factors

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

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

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

## DUCHENNE MUSCULAR DYSTROPHY (DMD) - MHF BENEFICIARY INSIGHT

### Ruthlessly Progressive Disease

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

### Diminished Mobility, Wheelchair Use and Declining Lung Function

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

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

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

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

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

### BiPAP Ventilation in Late Adolescence and Adulthood

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

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

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

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

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

**CONDITION PREVALENCE & DATA INTELLIGENCE**

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

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

**SAFEGUARDING WITHIN THE MHF CHARITY**

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

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

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

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

**LIVED EXPERIENCES / BOARD DIVERSITY**

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

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

## OBJECTIVES AND ACTIVITIES

### DATA HEADLINES - COMMUNITY ENGAGEMENT

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

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

### STRATEGIC IMPACT OF MHF VOLUNTEERS - SPOTLIGHT

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

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

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

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





### OBJECTIVES AND ACTIVITIES

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

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

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



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

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

### BBC CHILDREN IN NEED - UPDATE

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

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

## OBJECTIVES AND ACTIVITIES

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

### MHF HIGHLIGHTS FOR PERIOD BEING REPORTED ON:

#### Q1 March - May 2024: highlights included...

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

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

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

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

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

#### Q2 June - August 2024: highlights included...

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

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

## OBJECTIVES AND ACTIVITIES

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



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

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

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



## OBJECTIVES AND ACTIVITIES

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

### Q3 September - November 2024: highlights included...

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

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

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

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

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

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



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

## OBJECTIVES AND ACTIVITIES

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

Source: Senior Paediatric Occupational Therapist

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

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

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

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

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

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

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

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

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



## OBJECTIVES AND ACTIVITIES

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

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

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



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

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

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

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

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

**Q4 December - February 2025: highlights included...**

### OBJECTIVES AND ACTIVITIES

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

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

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

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

- N Hamilton
- S Luff
- M Ridgers

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

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

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

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

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

Source: L Pérez, E Teixeira, Boy-C

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

Source: T Barnley + Boy-H

### OBJECTIVES AND ACTIVITIES

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

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



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

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

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

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

#### Grants/Donations Unrestricted

**May 2024:** National Lottery = £20,000

**June 2024:** Childwick Trust = £5,000

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

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

#### Grants/Donations (Core Costs)

**June 2024:** Frank Litchfield = £5,000

**Dec 2024:** Anton Jurgen = £6,000

**May 2024:** Jeans for Genes = £750



## FINANCIAL REVIEW

### Reserves policy

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

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

The current reserves position of the Charity is as follows:

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

### Low Funding Base

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

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

**FINANCIAL REVIEW**  
**Results for the Year**

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

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

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**  
**Governing document**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

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

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

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

## THE MUSCLE HELP FOUNDATION

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

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational Structure

##### Work Breakdown of CEO

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

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

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational Structure

##### The trustees are as follows:

Organisational Structure - the trustees are as follows:

S Spencer (Trustee) appointed 14th December 2016

M Rudman (Trustee) appointed 1st August 2018

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

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

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

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Risk management

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

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

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

## THE MUSCLE HELP FOUNDATION

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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

#### INDEPENDENT ASSURANCE

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

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

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

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

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

**THE MUSCLE HELP FOUNDATION**

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

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1096716

**Principal address**

12 Cowslip Grove  
Clanfield  
Waterlooville  
Hampshire  
PO8 0WP

**Trustees**

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

**Independent Examiner**

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

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



*Matthew Adams*  
Signed on 23 December 2025 @ 14:35

.....  
M Adams - Trustee



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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Stephen Anderson FCCA

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

Date: **23 December** .....

**THE MUSCLE HELP FOUNDATION**

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

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

The notes form part of these financial statements

**THE MUSCLE HELP FOUNDATION**

**Balance Sheet  
28 February 2025**

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

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



*Matthew Adams*

Signed on 23 December 2025 @ 14:35

M Adams - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

### Income

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

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

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

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

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

### Pension costs and other post-retirement benefits

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

## 2. INVESTMENT INCOME

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

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. STAFF COSTS**

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

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

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

THE MUSCLE HELP FOUNDATION

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

8. MOVEMENT IN FUNDS

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

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

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

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

8. MOVEMENT IN FUNDS - continued

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

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

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

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

**Restricted Funds:**

**Childwick Trust - PCFC**

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

**Postcode Neighbourhood Trust**

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

**Van Vlissingen Foundation**

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



**8. MOVEMENT IN FUNDS - continued**

**Awards for All**

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

**Childwick Trust - Wellbeing & Dreams**

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

**9. RELATED PARTY DISCLOSURES**

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