

# MICROPTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT

England & Wales · Charity number 1161897

## Details

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**Other names** MACS

**Status** Registered

**Legal form** CIO

**Registered** 2015-05-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** MACS Charity  
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**Website** [www.macs.org.uk](http://www.macs.org.uk)

## Activities

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**Objects:** The provision of support to people with Microphthalmia, Anophthalmia and/or Coloboma conditions and their families; And 2) The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions.

**Activities:** MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small underdeveloped eyes), Anophthalmia (no eyes) or Coloboma (cleft of the eye). MACS enables people affected by these rare conditions to connect with each other and provides access to emotional and practical support, grants, and regional activities.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£659,470	£395,549	£405,523	7
2023-12-31	£345,583	£352,145	-	-
2022-12-31	£275,877	£397,923	-	-
2021-12-31	£381,174	£356,932	-	-
2020-12-31	£351,142	£402,288	-	-

## Trustees

Name	Role	Appointed
GARY ROBERT MURPHY		2015-05-29
Lisa Jefferies		2022-09-06
Rory Hallas		2018-05-05
Sarah Hiley		2023-03-15
TERESA ANNE GORDON		2015-05-29

**MICROPHTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT**

England & Wales - Charity number 1161897

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# Accounts

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Charity registration number: 1161897

# MACS (Microphthalmia, Anophthalmia & Coloboma Support)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

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## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Reference and Administrative Details

<b>Trustees</b>	S Hiley L Jefferies R Hallas T Gordon G Murphy
<b>Charity Registration Number</b>	1161897
<b>Scottish Charity Registration Number</b>	SC052711
<b>Principal Office</b>	MACS Charity 71 - 75 Shelton Street Covent Garden London WC2H 9JQ
<b>Auditor</b>	Ward Goodman Audit Services Ltd 4 Cedar Park Cobham Road Ferndown Industrial Estate Wimborne Dorset BH21 7SF

# **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

## **Trustees' Report**

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2024.

### **Chair's Foreword**

Welcome to MACS' 2024 Annual Trustees' Report.

On behalf of the Board of Trustees, I want to extend our heartfelt thanks to the incredible MACS team for their dedication throughout 2024, as well as to our supporters and stakeholders whose generosity makes it possible for us to provide vital services to MACS members across the UK. Most importantly, we celebrate our fantastic membership - the 3,000+ individuals who make up our MACS community - for their unwavering support of each other, reinforcing the strong, family-like spirit at the heart of everything we do.

This year marked the first in our 'Plan to Thrive' strategy, and what a year it has been! We have laid down a strong foundation with significant infrastructural advancements and service improvements that will drive MACS forward. One of the key highlights was our Thriving at Thirty event-a vibrant evolution of our traditional family weekend-which brought MACS families together once again in a new and exciting way, reinforcing the deep connections within our community.

Throughout the year, we have made great strides in enhancing our services, guided by the insights and feedback of our members. Our new Impact and Evaluation framework, built from our comprehensive review in 2023, has enabled us to assess our impact with greater clarity and respond more effectively to the needs of our community. This framework has been instrumental in advancing our vision for people in the UK with MACS conditions and their families to be empowered to thrive and confidently lead fulfilling lives.

With our refreshed Theory of Change and a reinvigorated approach, we are poised to build on this momentum and continue to work hard towards our mission to foster a vibrant, connected, and supportive community that is dedicated to empowering individuals and families with MACS conditions, helping them reach their full potential.

2024 has been a year of growth and progress, not only for our membership and services but for our income too. Securing sustainable funding is critical to delivering our mission, and we have made outstanding progress in diversifying our income streams. Our 2024 accounts show that our revenue has doubled compared to two years ago!

We are excited to continue this journey of growth as we shape an even brighter future for the MACS community, with our values - collaborative, friendly over formal, and aspirational - at the core of everything we do.

Here's to another thriving year in 2025!

Teresa Gordon  
Chair of Trustees and Acting CEO

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Trustees' Report (continued)**

#### **Our history**

We were founded in 1993 as a support network for parents of children born with Microphthalmia, Anophthalmia, and Coloboma (MAC). These rare congenital conditions affect approximately 10 in 100,000 births in the UK and are significant contributors to childhood blindness. At the time of our establishment, families affected by these conditions often faced isolation and had limited access to information or support. We sought to address this by creating a community where families could connect and share experiences.

On 10 August 1994, we were officially registered as a charity (Charity Number 1040074). Over the years, we have grown into a vibrant organisation with a membership of over 3,000 individuals across the UK. We provide a range of practical and emotional support services, as well as opportunities for members to participate in life-changing activities.

In 2014, our members approved the transition to a Charitable Incorporated Organisation (CIO) to enhance legal protections for trustees and members. We became a registered CIO (Charity Number 1161897) on 29 May 2015, with all assets transferred from the original charity on 30 June 2015. This change did not alter our mission, which remains focused on supporting individuals and families affected by MACS conditions.

Today, we are the UK's only charity dedicated specifically to supporting people with Microphthalmia (small or underdeveloped eyes), Anophthalmia (absence of eyes), or Coloboma (a cleft or gap in the eye). Our core mission is to foster a vibrant, connected, and supportive community that is dedicated to empowering individuals and families with MACS conditions, helping them reach their full potential. We aim to achieve this through providing and facilitating emotional and practical support to members across the UK, helping them navigate the challenges associated with these conditions.

#### **Our work and impact**

##### **Charitable Objectives**

We have evolved alongside our membership; as longer-standing members with MACS conditions mature, we regularly review our service provision to ensure a suitable offering of support for all members. However, throughout our evolution, our constitutional objectives remain central to everything we do as we continue to expand our reach and impact:

- The provision of support to people with Microphthalmia, Anophthalmia and/or Coloboma conditions and their families.
- The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions.

To ensure these objectives are effectively achieved, our Theory of Change was developed to translate them into actionable steps, outlining the pathways to measurable outcomes and long-term impact.

##### **Outcomes (short term):**

- MACS members and professionals who support them are better informed about MACS conditions.

In 2024, 78% of our membership told us they feel better informed.

- People with MACS conditions and parents/carers will be better connected to others and sources of support. 68% told us they feel better connected.

- Families who attend MACS family events and activities are able to alleviate the pressures of daily life with a MACS condition.

81% of members feel MACS has helped alleviate the pressures.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

#### Outcomes (medium term):

- People with MACS conditions and parents/carers feel less alone and isolated. 60% feel less alone and isolated.
- People with MACS conditions feel more confident, accepted and have improved self-esteem. 69% have improved self-esteem.
- People with MACS conditions and parents have improved personal wellbeing. 65% have improved wellbeing.

#### Sustained impact goal:

People with MACS conditions in the UK and their families are less isolated, better connected and have access to the advice, information and support they need to thrive and confidently lead a fulfilling life. Our Trustees conduct an annual review - against the Charity Commission's general guidance on public benefit - of our aims, objectives, and activities to ensure they remain aligned with our stated purposes. This report highlights our achievements and the outcomes of our work during the reporting period, showcasing the success of key activities and the positive impact they have had on the people we are here to support. Guided by our Theory of Change, which breaks down our objectives into clear, actionable steps, we remain focused on achieving our long-term impact goals.

#### Our services and support

We welcome all UK-based children and adults, along with their families, into our warm and supportive community. Our services provide a vital lifeline to families impacted by Microphthalmia, Anophthalmia, and Coloboma conditions, ensuring support for the whole family.

*"When my parents were told I was blind, they feared for my future-wondering if I'd ever make friends or live independently. Through meeting other families, MACS gave them hope and showed them that the answer could be 'yes.'"*

#### Emotional Support

*Our helpline is staffed by dedicated MACS volunteers who provide a listening ear to those feeling overwhelmed or isolated, particularly during the early stages of their journey. Additionally, we facilitate peer support through connecting members on an individualise basis and via online community groups where parents, carers, and MACS adults can share experiences and support one another in a safe and inclusive space.*

*In 2024:*

- *We have set up 7 peer groups involving 117 households.*
- *Our online support groups have grown 5% over the last year, now supporting over 1,063 people*
- *272 members connected with each other via 50 zoom meetings and events*
- *After piloting one-to-one 'Peer Connections' project on a small scale in 2023 with some fantastic results, we began to offer the opportunity to be connected to other members / families at point of entry. Seven new member households have been connected to other individuals with MACS conditions.*

Out of 1228 interactions with our Member Engagement Officer, 212 were with new members, primarily new parents of babies born with MACS conditions. This highlights the critical role MACS plays in providing support during those early, often challenging days.

*In 2024:*

- 1228 individual contacts were made
- 87 first time contacts
- 212 with new members
- 1189 with parents of MACS children
- 75 adults with MACS conditions

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

Joining year	New members	With MACS conditions	Under 5's	5-12's	teens	adults	Cumulative members
2024	137	61	39	12	2	8	3425
2023	190	61	51	2	3	5	3235

A portion of the decrease in our reported numbers can be attributed to staffing shortages during the year. Additionally, a revision to our membership form impacted our data collection: the new form requests information primarily about the individual with MACS, with an optional field for one additional person-typically a parent or carer. Previously, the form allowed for the registration of all household members. This change is reflected in our data, as the number of individuals with MACS conditions remained consistent between 2023 and 2024, while the number of registered family members declined.

#### Information and Advice

We provide resources and signposting on a variety of topics to guide our members through different stages of life. From preparing for school to navigating career opportunities, we collaborate with professionals to ensure tailored support for every step of the MACS journey.

In May 2023, we collaborated with Whitehall & Industry Group (WIG), an independent charity and membership organisation dedicated to fostering responsible, inclusive, and collaborative leadership across government, industry, and the not-for-profit sectors. Through the WIG Future Leaders Programme (FLP), talented individuals develop leadership skills while addressing real-world challenges and benefiting from continuous development opportunities.

As part of the FLP, participants undertake a project with a not-for-profit organisation to apply their skills in practical settings. Over six months, a team of FLP delegates worked with us to gather insights from our members about their communication and information needs. They supported our staff in reviewing our informational resources. Additionally, the team worked on improving the website journey for members, ensuring accessibility and inclusion were central to the redesign.

In 2024, we undertook the next steps of this work, which entailed:

- Gathering content from our membership to design a new suite of resources, written by members and for members, offering information and advice for each stage of their MACS journey.
- Creating resources for schools and clinical professionals to be able to better support and signpost.
- Remapping the MACS website for a fit for purpose user journey.

The newly mapped website is now live, and the resources will be published in 2025.

#### Advocacy and Support to Access Rights and Entitlement, and Employment

Some of the work which feeds into this objective is included in the above project, with many of our leaflets covering rights and entitlements at various life stages, alongside employment.

In 2024 it became clear that we needed to rearrange the planned objectives slightly, focusing on member involvement before launching podcasts and leaflets which may not meet our specific membership requirements. It was recognised that many of our members wanted a more hands-on approach, with other organisations currently flooding the market with podcasts and digital offerings. Our initial 2025 plan, therefore, was to offer an employability day.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

For various reasons, mostly including direct member feedback, it was again realised this wasn't quite hitting the spot for what our MACS members needed. In 2025 we will run a more individualised "tackling barriers" approach which will aim to help a number of members start their employment journey. We hope that after this, a bigger in person event may seem less daunting and will directly gain from input from those we would've already helped.

In 2024 we started reaching out to other organisations for collaborations, especially around rights, employability and advice for advocacy especially where finance is concerned. This involved analysing other offerings in terms of employability, which also helped us realise we were trying to replicate something already done and encouraging a fresher, more personalised approach.

In 2025 we plan to continue growing this project launching podcasts from MACS adults with a range of various expertise working in different sectors, alongside an employment "buddy" scheme and podcasts and leaflets providing more in-depth information on specific rights related to this life stage, provided by collaborations with other charities and organisations. These will be launched on an accessible platform which should also ensure they are easy to review and update going forward.

#### **Adventure and Activity**

We empower our young members by boosting their confidence and self-esteem through residential adventure activities. Our annual activity trip brings together children aged 10-18 for five days of challenges, fun, and independence-without parents. For older members aged 16-25, we organise an annual sailing voyage where participants learn teamwork, communication skills, independence, and even nautical terminology.

#### **MACS Adventure Trip**

We took 19 MACS members aged 10 to 18, each with diverse needs, on a residential adventure trip to Calvert Lakes. Parental feedback revealed that 100% of parents who gave us feedback noticed an increase in their children's confidence, and 100% agreed that the experience helped their children feel less isolated and more positive about themselves.

*"My son loves how he can meet people who are like him, he can access activities in a more chilled environment. Thank you so so much and to everyone that helps, its totally priceless."*

*"The event is a great opportunity for the young people and their siblings. A really good opportunity to develop independence and socialise with other children with the same rare conditions"*

*"My child absolutely loves the Calvert trust event. The amount of self accomplishment that he gets along with trialling activities that are normally inaccessible is great."*

#### **Sailing**

*The MACS sailing expedition, run in partnership with Ocean Youth Trust South, provides a transformative adventure designed to build independence, confidence, and lifelong friendships while equipping participants with valuable skills. In 2024, 10 young adults took part in this empowering experience, making significant progress in their sailing abilities. Many returning participants have become highly proficient sailors.*

*Feedback from the voyage revealed its profound impact: all participants reported feeling more positive about themselves, with increased confidence, independence, and bravery to tackle new challenges. Additionally, everyone formed new friendships, and 85% felt less isolated as a result of the trip.*

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

The following quotes show how inclusivity not just for our members, but their siblings too, has a massive impact through this trip:

*“Staff were great and welcoming. It was fun and every one enjoyed the trip. We all got along and had a laugh.”*

*“My sister and I both had an amazing time and it was lovely to see old faces and catch up in person again after a long separation. Whilst I do not have a MACS condition myself, everything on the boat was made as accessible as possible for MACS members with affected sight. Overall, I really enjoyed the trip and hope to go again!”*

#### **Regional and National Events**

We create opportunities for members of all ages to connect with the wider MACS community through volunteer-led regional events and our flagship annual national overnigher event.

#### **MACS Meet-Ups**

Our MACS Meet-Up events in 2024 brought together 26 attendees, fostering connection and community among members. According to our follow-up surveys, the majority of responding parents agreed that these events helped their children feel less isolated and more connected to others with shared experiences of MACS conditions. Parents felt that their children gained increased confidence, bravery, and the ability to overcome new challenges.

#### **Volunteer-led events**

Volunteers organised 3 Christmas pantomimes in 2024, with a total of 134 members attending across the events. 75% of attendees who gave us feedback told MACS that, as a result of attending, they felt more connected to others who share experience of MACS conditions.

#### **Pantomime Event Feedback**

Feedback indicated that satisfaction with the pantomime events could be improved by allowing more time for members to meet before and after the show. Additionally, at one theatre, members were not seated together-an issue outside of MACS' control. Both suggestions will be addressed to enhance the experience in 2025.

#### **Regional Volunteers**

By the end of 2024, we reached out to all members who had previously expressed interest in becoming regional volunteers. Targeted communications were sent, and information was featured in both Focus and our newsletter. As a result, eight members-seven parents and one MACS adult-agreed to take on this important role.

We finalised the training requirements, ensuring that new volunteers can complete mandatory courses efficiently while maintaining a high standard of support for our members and events. In 2025, these volunteers will complete their training and aim to host at least one regional event, with the hope that additional volunteers will join them.

#### **Service Highlights: Big MACS Meet Up**

The highlight of 2024 was the Big MACS Meet Up, held in Oxfordshire in early September. This was our first large-scale event since before Covid and was especially meaningful as we celebrated “MACS Thriving at Thirty.” The event was well attended, with 130 members from 32 households, spanning a wide range of ages.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

Survey results from attendees were overwhelmingly positive:

- 95% felt less alone and isolated
- 95% felt more connected to others with experience of a MACS condition
- 100% reported their child felt more confident as a result of attending
- 100% would recommend similar events and would attend again

*"It was wonderful -- so great to meet other families and feel less isolated!"*

*"The Thriving at 30 event was our first proper event aside from the panto at Christmas where we didn't get to have sustained conversations, so this event was fabulous! It had an impact on me."*

*"Advice was given to me on the importance of learning touch typing and how my daughter can learn to play games through this, and so first thing Monday morning and today I've had words with her QTVI and TA. Thanks for the empowerment.*

*My husband enjoyed chatting to a few people and I think both of us would say how relaxing and how normal it felt to be there. We were understood. The staff team and helpers were understanding and communicative and it was nice to make connections!"*

*"We enjoyed the different 'breakout' rooms with different activities, our children especially liked the arts and crafts room and the circus. It was a well organised event and it was lovely to meet others who are going through something similar"*

*"Loved it, the girls loved it all from face painting from circus skills and art and craft. I couldn't keep them off the dance floor."*

*"For me it was the socialising with other families and making stronger supportive friendships."*

#### **Helping Hand Grants**

Having a visual impairment or supporting a visually impaired person can sometimes mean financial pressures for our members. Our Helping Hand grants provide financial assistance to ease these burdens, making a positive difference in the lives of the children and adults we support. Helping Hand relieves financial hardship to support members in the most meaningful way possible. Members can apply for funding based on their own needs and Helping Hand subsidises the cost - from specialist aids or equipment to life changing experiences.

In 2024, we've been able to fund 6 requests, one of which was a Braille Note Touch for Lewis recently whose parents told MACS:

*"Lewis is absolutely loving his braille note, he's so proud of the apparatus and thrilled he has his own one. He and his braille teacher are using it every day and learning more skills with it. Lewis is super excited about what else he can learn to do with the braille note when he has the training session with humanware.*

*We cannot thank macs enough for supporting with this grant and making this happen. Thank you, a million times, from Lewis and our family."*

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Trustees' Report (continued)**

#### **Outreach and Awareness Raising**

As we gained momentum heading into 2024, our outreach and awareness efforts were thriving, with engagement metrics showing strong performance across the board. While this progress was encouraging, the Communications and Outreach role-central to these improvements-was vacant for half the year, which led to an anticipated dip in engagement statistics during the interim period. A new team member stepped into the role late in 2024 meaning proactivity was delayed due to time needed for onboarding and 2025 setup.

Our social media growth declined by 19%, and our reach experienced a significant decrease of 95.2% following an exceptional peak in 2023, during which our audience numbers exceeded half a million.

Despite challenges, we successfully launched our annual hospital advertising campaign, made possible through grant funding and a valuable partnership with Pulse Media. This four-week initiative aimed to raise awareness of MACS conditions and provide targeted support to newly diagnosed families through advertising in hospital ophthalmology departments. We are proud to report that A1 posters and A5 leaflets were displayed in 21 hospitals, reaching 105,000 ophthalmology appointments and generating an impressive 304,000 impressions across the UK.

In addition to our new hospital campaign, our Chair of Trustees attended the Association of Optometrists' annual conference, talking to around 100 professionals about the work of MACS and the importance of signposting. We also presented to Alder-Hay hospital's VI departments, which led to distribution of MACS materials to twenty sensory support teams, covering the North West, North Wales, Isle of Man, South Lakes and other areas.

The Communications and Outreach role is clearly essential to our goal of expanding our reach, ensuring that everyone in the UK affected by a MACS condition is aware of the support we provide and can join our membership if they require assistance. As we enter 2025, our new Communication and Outreach Officer is focussed on raising awareness of MACS, reaching new members and galvanising support, and will work with our Director of Charity Development to develop a strategy for communications and outreach across the organisation, with a cohesion between both membership retention and growth, and supporter recruitment.

#### **Fundraising Review**

##### **Performance against budget**

In 2024, we built on the momentum of the previous year and delivered an even stronger performance:

- Total fundraised income (excluding member services fees, interest, and delivery): £650,177 against a target of £525,270
- Total income: £659,470 against a target of £545,148

Even without an unsolicited £28,000 donation and a Gift Aid reconciliation of £30,000, we still exceeded our target by an impressive £60,000.

Our fundraising strategy aims to create a more sustainable income model with the following target breakdown:

- 30% from Challenge Events
- 40% from Trusts and Foundations
- 30% from Other Income

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

Currently, our income distribution stands at:

- Challenge Events: 47%
- Trusts and Foundations: 38% (adjusted to £232,139 without unsolicited £27K)
- Other Income: 15% (adjusted to £68,511 without reconciled Gift Aid)

This year's achievements highlight significant progress toward our strategic goals while demonstrating the strength and resilience of our fundraising efforts.

#### Trusts and Foundations

This year, income from Trusts and Foundations grew by an impressive 60% (or 44% when adjusted for an unsolicited grant), reflecting the success of our strengthened fundraising efforts. A total of 74 Trusts and Foundations generously supported our work, up from 66 in the previous year. This growth is the direct result of strategic pipeline development and more proactive research into aligned funding partners.

A key highlight was the engagement of 25 first-time funders, contributing a total of £119,080 in new income. Additionally, ten funders who had not donated in over three years returned to support our cause, further demonstrating the impact of our targeted relationship-building approach.

The investment in a dedicated Trusts and Foundations Fundraiser, in post since April 2022, has been instrumental in these achievements. Our bespoke approaches yielded a 49% success rate, and we secured twice as many grants over £10,000 as the previous year - rising from four to eight.

These milestones highlight the value of our long-term strategy and reinforce the importance of sustained investment in trust fundraising.

With special thanks to the following and the many others who wished to remain anonymous.

Adint Charitable Trust	£5,000	Unrestricted
Barbara Ward Childrens Trust	£6,000	Unrestricted
Castanea Trust	£2,000	Helping Hand
Chesterton House Foundation	£1,000	Member Services in Leics, Notts and Derby
Clothworkers Foundation	£3,300	One-off capital grant for a new Data Dashboard
Dorothy-Hay Bolton Charitable Trust	£3,000	Unrestricted
Douglas Arter Foundation	£500	Calvert
D'Oyly Carte Charitable Trust	£2,143	Holiday Workshops
Farthings Foundation	£5,000	Sailing
Fowler Smith and Jones Trust	£1,500	Mersea
The Grace Trust	£1,000	Parent carer talks
Golders Green Foundation	£1,000	Children's Services
Helianthus Charitable Trust	N/A	Unrestricted
The Hobson Charity	£5,400	Hospital Advertising
Ian Askew Trust	£500	Unrestricted
Jeans for Genes	£750	Unrestricted
Jeremy Wilson Charitable Trust	£500	Sailing
Lawson Trust	£3,000	Member Services in Kent and Sussex
Marsland McAdoo Charitable Trust	£850	Unrestricted
MCF (Masonic Charitable Foundation)	£5,000	Core (Salary)

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

Night Sky Foundation	£2,000	Helping Hand
Noble Charitable Trust	£1,500	Member Services in North Yorkshire, Teeside and Cumbria
Oglivie Charities	£500	Member Services in Essex, London and Suffolk
P F Charitable Trust	N/A	Calvert
Paristamen Charity	£2,000	Unrestricted
Patricia Routledge Foundation	N/A	Unrestricted
Powell Family Foundation	£20,000	Member Services
Robert Orpwood Blott Settlement	£480	Holiday Workshops
Sheldon Trust	£6,000	Core (salary)
Sheldon Trust	£1,000	Giving Members a Break
Sir James Knott Trust	£5,000	Member Services in the North East
Stone King Foundation	£300	Unrestricted
Theodore Maxxy Charitable Trust	£4,150	Unrestricted
Toy Trust	£1,000	Laptops for Meet Ups
Ulverscroft Foundation	£9,800	Calvert
Vision Foundation / Fight for Sight	£17,443	Core (salary)
Vinchel Foundation	£20,000	Regional Volunteer Programme
VTCT Foundation	£25,000	Core (salary)
W E Dunn Charitable Trust	£500	Member Services in the West Midlands
Whitehead Monckton Foundation	£2,460	Member Services in Kent
William and Christine Eynon Charity	£100	Unrestricted
WO Street Charitable Foundation	£3,000	Unrestricted
Worshipful Company of Shipwrights	£2,000	Sailing
Worshipful Charity of Spectacle Makers	£3,500	Calvert

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Trustees' Report (continued)**

#### **Reserves policy**

The Trustees of MACS have established a reserves policy to ensure the charity maintains an appropriate level of unrestricted funds to safeguard operations, support members, and manage financial risks.

Reserves are defined as unrestricted funds freely available for general use, excluding restricted or endowment funds, fixed assets, and funds already committed or designated.

The Trustees consider it prudent to hold reserves to:

Provide a buffer against unexpected income shortfalls or cost increases.

Ensure continuity of core services in the event of funding delays.

Enable a responsible response to unforeseen circumstances, such as emergencies or policy changes.

Allow strategic investment in opportunities aligned with the charity's objectives.

The target level of reserves is set at £150,000-£250,000 (equivalent to 3-6 months of operational and member services expenditure). This level balances financial resilience with effective use of funds for charitable purposes. Reserves are reviewed quarterly by the Finance Committee and reported to the Board of Trustees, with the position disclosed annually in the audited accounts and Trustees' Report. Any significant variance from the target range will be explained.

At year end our total reserves stand at £405,523, of which £59,486 are restricted funds and £89,205 are designated, leaving £256,832 free reserves (defined as unrestricted and undesignated funds less any tangible fixed assets). This is in line with our reserves policy outlined above.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Trustees' Report (continued)

#### Principal risks and uncertainties and plans for managing risk

In the past year, MACS has identified and managed several principal risks and uncertainties critical to the charity's operations and governance. The Board of Trustees recognises that effective risk management is essential to safeguarding the organisation's long-term sustainability and delivering on its mission. Below is a summary of the principal risks and the measures in place to manage them:

##### 1. Safeguarding Risks

There is a risk of negligence in safeguarding children and vulnerable adults during events or when on charity premises. This could result in serious incidents, legal repercussions, and reputational damage.

Management:

- Adherence to comprehensive safeguarding policies and procedures, reviewed annually.
- Mandatory safeguarding training for all staff and volunteers, including DBS and reference checks.
- Regular monitoring and governance oversight by the CEO and Board.

##### 2. Staff Wellbeing and Burnout

High workloads and emotional demands pose risks of staff burnout, absenteeism, and reduced productivity. Mental health pressures, especially for staff with lived experience, are key concerns.

Management:

- Workplace risk and health assessments completed for all staff.
- Regular wellbeing check-ins and support mechanisms, such as Employee Assistance Programs.
- Training for managers on recognising and managing wellbeing issues.
- Flexible working arrangements and a focus on maintaining a supportive organisational culture.

##### 3. Neurodiversity and Accessibility

Without adequate awareness and adjustments, neurodivergent or disabled employees may face barriers impacting inclusion and performance.

Management:

- Neurodiversity awareness training for staff and management.
- Implementation of reasonable workplace adjustments and flexible policies.
- Regular review of accessibility provisions in staff environments.

##### 4. Operational Dependency

Risks arise from reliance on key individuals creating single points of failure.

Management:

- Documentation of key processes and knowledge sharing within teams.
- Accessible filing and communication systems supporting operational continuity.

##### 5. Data Security and Cyber Risks

Potential data breaches or cyberattacks threaten confidentiality and operational continuity.

Management:

- Mandatory cyber security training.
- Robust IT security measures (e.g., multi-factor authentication).
- Regular reviews and incident response plans in place.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Trustees' Report (continued)**

#### **6. Compliance with Legislation and Regulation**

Non-compliance with legal and regulatory requirements could lead to fines, reputational damage, or loss of charitable status.

Management:

- Regular compliance audits and ongoing staff training.
- Board oversight of governance and regulatory changes.
- Maintenance of policies and procedures aligned with current legislation.

#### **7. Financial Sustainability**

There is a risk the charity's income may not cover expenditure due to reliance on limited funding streams or changes in donor engagement.

Management:

- A diversified fundraising strategy aligned with service delivery needs.
- Robust financial controls, monthly forecasting, and management reporting.
- Oversight by the Treasurer and Finance Subcommittee.

#### **8. Business Continuity**

External disruptions such as pandemics or IT failures could impair operations and service delivery.

Management:

- Remote working infrastructure supported by mobile internet provision.
- Development of formal business continuity plans in progress.

#### **9. Programme Delivery and Impact**

Failure to monitor and demonstrate effective impact might reduce stakeholder confidence and funding.

Management:

- Use of a Theory of Change and impact evaluation framework with regular data reviews.
- Reporting of outcomes to staff, trustees, and funders to inform continuous improvement.

The Board of Trustees receives regular updates on risk management and ensures that appropriate mitigation strategies are in place. These measures enable MACS to manage risks proactively, safeguard its reputation, ensure compliance, and sustain its mission to support people living with MACS conditions.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Trustees' Report (continued)**

#### **Plans for future periods**

The “MACS Plan to Thrive 2024-2026” sets out our strategic vision, objectives, and detailed action plans across four key themes: community, support, income, and people/systems. Our Year 3 plans focus on expanding regional engagement, strengthening support activities, and ensuring sustainable growth and robust governance.

#### **Future Plans: Year 3 (2026)**

##### **Community and Engagement:**

We will launch our ‘Plan to Reach’ strategy for communications and engagement, which includes the development and monitoring of new membership engagement tools and platforms, using the insights gained over the first two years to maintain and grow an active, supportive community. We plan to introduce new small-scale, regular, volunteer-led events alongside our annual regional MACS Meet Up events to enhance local presence and foster greater inclusivity.

##### **Support and Wellbeing:**

We are committed to enhancing peer support by facilitating new connections and maintaining ongoing feedback channels. We will increase the provision of mental health support, confidence-building workshops, and peer support, alongside targeted employability initiatives such as job-seeking skills and wellbeing workshops. Regular focus groups and member surveys will help us generate fresh ideas and ensure our activities continue to meet the evolving needs of our community.

##### **Regional Networks:**

We plan to expand our volunteer programme by developing the Member Services Coordinator role into a Regional Volunteer Coordinator and introducing more volunteer-led events to broaden our reach and accessibility.

##### **Income Diversification:**

We will harness the achievements and learnings from our improved Trusts and Foundations stewardship and success rate to continue to grow income from grants.

We will continue to sustain and grow our relationships with supporters and funders by continuing to develop new fundraising initiatives, and seek additional community and corporate partners.

##### **People and Systems:**

We are committed to the ongoing improvement of our IT, data management, and internal controls, while investing in the skills development of our staff and trustees. This includes reviewing process documentation, auditing licenses, providing continuous training, and maintaining a strong focus on good governance and organisational learning.

Through these priorities, we aim to secure our long-term sustainability, provide high-quality support, and uphold strong governance and transparency in 2026 and beyond.

# MACS (Microphthalmia, Anophthalmia & Coloboma Support)

## Trustees' Report (continued)

### Trustee Induction and Training

The Trustees recognise the importance of effective induction and ongoing training to ensure the Board can discharge its responsibilities with confidence and in line with best practice in charity governance.

New trustees are provided with a structured induction programme, which includes:

- An induction pack setting out the charity's governing documents, strategic plan, financial overview, and key policies (including safeguarding, reserves, financial controls, and code of conduct).
- Copies of the Charity Commission's guidance "The Essential Trustee" and other relevant regulatory information.
- Meetings with the Chair and key staff members to provide an overview of MACS' work, priorities, and governance arrangements.
- The opportunity to attend meeting and events and observe service planning and delivery to gain first-hand insight into MACS' charitable activities.

In addition to induction, the Trustees have committed to ongoing development. This includes:

- Access to external training and sector webinars on governance, safeguarding, fundraising regulation, and finance.
- Biannual Board discussions on skills and training needs, supported by a skills audit to identify gaps.
- At least one development session per year dedicated to strategy and governance.
- Mandatory training in key areas such as safeguarding, equality and diversity, and data protection.

These arrangements ensure that all trustees are fully equipped to understand their legal duties, contribute to strategic decision-making, and support the charity's mission effectively.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

SIGNED SECURELY  
26/09/2025  
26/09/2025 at 4:07:34 PM UTC

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

SIGNED SECURELY  
  
26/09/2025 at 4:07:34 PM UTC  
.....

T Gordon  
Trustee

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on \_\_\_\_\_ and signed on its behalf by:

SIGNED SECURELY  
  
26/09/2025 at 4:07:34 PM UTC

SIGNED SECURELY  
26/09/2025  
26/09/2025 at 4:07:34 PM UTC

.....  
T Gordon  
Trustee

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Independent Auditor's Report to the Members of MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

#### **Opinion**

We have audited the financial statements of MACS (Microphthalmia, Anophthalmia & Coloboma Support) (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Matters**

The financial statements of the charity for the previous period were not audited and are presented as comparative information in the current year's financial statements. As such, we do not express an opinion on the corresponding figures. This statement is made in accordance with the requirements of ISA (UK) 710, paragraph 14.

Although we were not engaged to audit the financial statements of the prior period, we are required, in accordance with ISA (UK) 510 – Initial Audit Engagements – Opening Balances, to obtain sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements. My opinion on the current period's financial statements is not modified in respect of this matter.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Independent Auditor's Report to the Members of MACS (Microphthalmia, Anophthalmia & Coloboma Support) (continued)**

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 17), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Independent Auditor's Report to the Members of MACS (Microphthalmia, Anophthalmia & Coloboma Support) (continued)**

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor Responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate:
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquiries of management and Trustees.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
- Challenging assumptions and judgements made by management in its accounting estimates, in particular in relation to income recognition and cut off.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- Assessing the extent of compliance with the relevant law and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

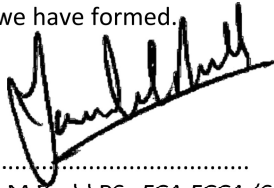
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Independent Auditor's Report to the Members of MACS (Microphthalmia, Anophthalmia & Coloboma Support) (continued)

#### Use of our report

This report is made solely to the charity trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
I M Rodd BSc FCA FCCA (Senior Statutory Auditor)

For and on behalf of Ward Goodman Audit Services Ltd, Statutory Auditor

4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 30 September 2025

Ward Goodman Audit Services Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 (unaudited) £
<b>Income and Endowments from:</b>					
Donations and legacies	3	499,258	150,919	650,177	341,528
Charitable activities	4	8,735	-	8,735	3,492
Investment income	5	558	-	558	255
Other income		-	-	-	308
Total income		<u>508,551</u>	<u>150,919</u>	<u>659,470</u>	<u>345,583</u>
<b>Expenditure on:</b>					
Raising funds	6	(147,717)	-	(147,717)	(73,218)
Charitable activities	7	<u>(129,848)</u>	<u>(117,984)</u>	<u>(247,832)</u>	<u>(278,927)</u>
Total expenditure		<u>(277,565)</u>	<u>(117,984)</u>	<u>(395,549)</u>	<u>(352,145)</u>
Net income/(expenditure)		<u>230,986</u>	<u>32,935</u>	<u>263,921</u>	<u>(6,562)</u>
Net movement in funds		230,986	32,935	263,921	(6,562)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>115,051</u>	<u>26,551</u>	<u>141,602</u>	<u>148,164</u>
Total funds carried forward	19	<u><u>346,037</u></u>	<u><u>59,486</u></u>	<u><u>405,523</u></u>	<u><u>141,602</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

**MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

**(Registration number: 1161897)  
Balance Sheet as at 31 December 2024**

				2024	2023
	Note	Unrestricted	Restricted	£	(unaudited) £
<b>Fixed assets</b>					
Tangible assets	13	-	-	-	586
<b>Current assets</b>					
Debtors	14	86,868	-	86,868	61,278
Cash at bank and in hand	15	275,342	59,486	334,828	142,142
		362,210	59,486	421,696	203,420
<b>Creditors: Amounts falling due within one year</b>					
	16	(16,173)	-	(16,173)	(62,404)
<b>Net current assets</b>					
		346,037	59,486	405,523	141,016
<b>Total assets less current liabilities</b>					
		346,037	59,486	405,523	141,602
<b>Net assets</b>					
		346,037	59,486	405,523	141,602
<b>Funds of the charity:</b>					
Restricted funds				59,486	26,551
Unrestricted funds				346,037	115,051
<b>Total funds</b>					
	19			405,523	141,602

The financial statements on pages 22 to 37 were approved by the trustees, and authorised for issue on 29/09/2025 and signed on their behalf by:

SIGNED SECURELY  
29/09/2025  
29/09/2025 at 7:13:45 PM UTC

SIGNED SECURELY  
*Sarah Hiley*  
29/09/2025 at 7:13:45 PM UTC

.....  
S Hiley  
Trustee

The notes on pages 25 to 37 form an integral part of these financial statements.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Cash Flow Statement for the Year Ended 31 December 2024

	Note	2024 £	2023 (unaudited) £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		263,921	(6,562)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	13	399	1,098
Investment income	5	(558)	(255)
Loss on disposal of fixed assets held for the charity's own use		187	-
		<u>263,949</u>	<u>(5,719)</u>
<b>Working capital adjustments</b>			
Increase in debtors	14	(25,590)	(15,729)
(Decrease)/increase in creditors	16	<u>(46,231)</u>	<u>24,894</u>
Net cash flows from operating activities		192,128	3,446
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	<u>558</u>	<u>255</u>
Net increase in cash and cash equivalents		192,686	3,701
Cash and cash equivalents at 1 January		<u>142,142</u>	<u>138,441</u>
Cash and cash equivalents at 31 December		<u><u>334,828</u></u>	<u><u>142,142</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Notes to the Financial Statements for the Year Ended 31 December 2024**

#### **1 Legal form**

MACS is a charitable incorporated organisation (CIO) for the public benefit and registered with the Charity Commission in England and Wales and with the Scottish Charity Regulator (OSCR). The principal address is: MACS Charity, 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.

#### **2 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

MACS (Microphthalmia, Anophthalmia & Coloboma Support) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Challenge events - Income is included when receivable by the charity, due to the nature of the London Marathon fundraising, it can take several months for all related income to be collected.

Donations - Income is included when received by the charity. Gift aid is claimed on allowable donations.

Grants - Income from government and other grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and that the income can be measured reliably.

Gifts in kind - Donated gifts and services are included at their estimated market value.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **2 Accounting policies (continued)**

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings - 3 year straight line

Assets are capitalised over the value of £500.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Accounting policies (continued)

##### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

##### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023 (unaudited)
	Designated £	£	£	£
Donations from individuals	-	-	332,564	175,668
Gift aid reclaimed	-	-	58,474	4,661
Grants, including capital grants	56,293	150,919	259,139	161,199
	<u>56,293</u>	<u>150,919</u>	<u>650,177</u>	<u>341,528</u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 3 Income from donations and legacies (continued)

A detailed breakdown of material grant income can be found in the Trustees' Report on pages 10 and 11. The other funders have requested anonymity and are included in the total grant income above.

#### 4 Income from charitable activities

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>(unaudited)</b>
		<b>£</b>
Sales of purchased goods	1,103	752
Member Services	-	340
Member Services - Member Service Delivery	7,632	2,400
	<u>8,735</u>	<u>3,492</u>

#### 5 Investment income

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>(unaudited)</b>
		<b>£</b>
Interest receivable on bank deposits	558	255
	<u>558</u>	<u>255</u>

#### 6 Expenditure on raising funds

##### a) Costs of trading activities

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>(unaudited)</b>
		<b>£</b>
Costs of generating donations and legacies	67,481	21,627
Staff Costs	80,236	51,591
	<u>147,717</u>	<u>73,218</u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 (unaudited) £
Charitable Activities - Direct costs		31,366	109,855
Member Service Delivery - Direct costs		188,504	149,429
Allocated support costs	8	11,201	9,072
Governance costs	8	<u>16,761</u>	<u>10,571</u>
		<u>247,832</u>	<u>278,927</u>

#### 8 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Finance costs £	Administration costs £	Total 2024 £	Total 2023 (unaudited) £
Charitable Activities	<u>16,761</u>	<u>1,727</u>	<u>9,474</u>	<u>27,962</u>	<u>19,643</u>

##### Governance costs

	Total 2024 £	Total 2023 (unaudited) £
Audit fees		
Audit of the financial statements	9,900	-
Independent examiner fees		
Examination of the financial statements	-	2,310
Accountancy and Legal Fees	6,861	8,166
Sundry expenses	<u>-</u>	<u>95</u>
	<u>16,761</u>	<u>10,571</u>

#### 9 Trustees remuneration and expenses

During the year ended 31 December 2024, 1 member (2023:2) of the Board received travel and subsistence expenses totalling £1,056 (2023: £293).

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 10 Staff costs

The aggregate payroll costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>(unaudited)</b>
		<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	158,998	173,423
Social security costs	9,051	11,427
Pension costs	7,756	10,159
	<u>175,805</u>	<u>195,009</u>

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

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>(unaudited)</b>
		<b>No</b>
Headcount	<u>7</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Comparatives for the statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 (unaudited) £
<b>Income and Endowments from:</b>				
Donations and legacies		248,234	93,294	341,528
Charitable activities		3,492	-	3,492
Investment income	5	255	-	255
Other income		308	-	308
Total income		<u>252,289</u>	<u>93,294</u>	<u>345,583</u>
<b>Expenditure on:</b>				
Raising funds		(73,218)	-	(73,218)
Charitable activities		<u>(125,512)</u>	<u>(153,415)</u>	<u>(278,927)</u>
Total expenditure		<u>(198,730)</u>	<u>(153,415)</u>	<u>(352,145)</u>
Net income/(expenditure)		<u>53,559</u>	<u>(60,121)</u>	<u>(6,562)</u>
Net movement in funds		53,559	(60,121)	(6,562)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>61,492</u>	<u>86,672</u>	<u>148,164</u>
Total funds carried forward	19	<u><u>115,051</u></u>	<u><u>26,551</u></u>	<u><u>141,602</u></u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2024	5,891	5,891
Disposals	<u>(1,530)</u>	<u>(1,530)</u>
At 31 December 2024	<u>4,361</u>	<u>4,361</u>
<b>Depreciation</b>		
At 1 January 2024	5,305	5,305
Charge for the year	399	399
Eliminated on disposals	<u>(1,343)</u>	<u>(1,343)</u>
At 31 December 2024	<u>4,361</u>	<u>4,361</u>
<b>Net book value</b>		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>586</u>	<u>586</u>

#### 14 Debtors

	2024 £	2023 (unaudited) £
Trade debtors	4,334	-
Prepayments	68,458	53,191
VAT recoverable	10,113	7,198
Other debtors	<u>3,963</u>	<u>889</u>
	<u>86,868</u>	<u>61,278</u>

#### 15 Cash and cash equivalents

	2024 £	2023 (unaudited) £
Cash at bank	<u>334,828</u>	<u>142,142</u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 16 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>(unaudited)</b>
		<b>£</b>
Trade creditors	2,699	56,302
Other taxation and social security	3,099	2,516
Other creditors	-	885
Accruals	10,375	2,701
	<u>16,173</u>	<u>62,404</u>

#### 17 Related party transactions

During the year ended 31 December 2024, no members (2023:1) of the Board donated to the charity during the year (2023: £100).

There were no other related party transactions in either period.

#### 18 Analysis of net funds

	<b>At 1 January</b>	<b>Financing cash</b>	<b>At 31</b>
	<b>2024</b>	<b>flows</b>	<b>December</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>£</b>
Cash at bank and in hand	142,142	192,686	334,828
Net debt	<u>142,142</u>	<u>192,686</u>	<u>334,828</u>

	<b>At 1 January</b>	<b>Financing</b>	<b>At 31</b>
	<b>2023</b>	<b>Cash Flows</b>	<b>December</b>
	<b>£</b>	<b>£</b>	<b>2023</b>
			<b>£</b>
Cash at bank and in hand	138,441	3,701	142,142
Net debt	<u>138,441</u>	<u>3,701</u>	<u>142,142</u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 19 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General funds	95,455	452,258	(221,721)	(69,160)	256,832
Thriving at 30	-	27,333	(24,493)	(2,840)	-
Annual event	-	-	-	72,000	72,000
Geographical	19,596	28,960	(31,351)	-	17,205
<b>Total unrestricted funds</b>	<u>115,051</u>	<u>508,551</u>	<u>(277,565)</u>	<u>-</u>	<u>346,037</u>
<b>Restricted funds</b>					
Calvert - Adventure Break	2,750	15,800	(18,550)	-	-
Member Services	5,444	13,000	(11,444)	-	7,000
Helping Hands	8,296	4,000	(2,263)	-	10,033
Local Socials	1,924	-	(1,924)	-	-
MACS Meets	2,137	-	(2,137)	-	-
Admin Officer Salary	5,000	5,000	(5,000)	-	5,000
13 to 25 Year Olds in London	1,000	-	(1,000)	-	-
Toys, Games and Equipment for MACS Events	-	3,530	(1,560)	-	1,970
Non-Stop Kids Workshops	-	2,623	(2,623)	-	-
Mersea	-	1,500	-	-	1,500
Seable	-	11,200	(11,200)	-	-
Giving Members a Break	-	1,000	(1,000)	-	-
Sailing	-	12,500	(7,500)	-	5,000
Parent Carer Talks	-	1,000	-	-	1,000
Regional Volunteers Programme (including pantos)	-	23,966	(1,383)	-	22,583
Data Dashboard	-	3,300	-	-	3,300
Recreational and Sporting Activities	-	1,000	-	-	1,000
Hospital Advertising Campaign	-	5,400	(5,400)	-	-
Member Services (Children and Young People)	-	1,100	-	-	1,100
Plan to Thrive	-	45,000	(45,000)	-	-
	<u>26,551</u>	<u>150,919</u>	<u>(117,984)</u>	<u>-</u>	<u>59,486</u>
<b>Total funds</b>	<u>141,602</u>	<u>659,470</u>	<u>(395,549)</u>	<u>-</u>	<u>405,523</u>

## MACS (Microphthalmia, Anophthalmia & Coloboma Support)

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 19 Funds (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General funds	58,742	223,834	(187,121)	95,455
Giving Families a Break	2,750	-	(2,750)	-
Geographical	-	28,455	(8,859)	19,596
<b>Total unrestricted funds</b>	<u>61,492</u>	<u>252,289</u>	<u>(198,730)</u>	<u>115,051</u>
<b>Restricted funds</b>				
Pears Foundation	8,667	8,500	(17,167)	-
Children In Need	6,906	-	(6,906)	-
Wilmcote Charitable Trust	500	-	(500)	-
PF Charitable Trust	2,000	-	(2,000)	-
Mary Robinson Trust	1,000	-	(1,000)	-
CAF Resilience Phase 2	17,709	-	(17,709)	-
Calvert - Adventure Break	-	13,948	(11,198)	2,750
Sailing - Adventure Break	6,123	5,060	(11,183)	-
Member Services	22,089	43,843	(60,488)	5,444
Helping Hands	-	12,306	(4,010)	8,296
Local Socials	18,110	1,500	(17,686)	1,924
MACS Meets	3,568	2,137	(3,568)	2,137
Admin Officer Salary	-	5,000	-	5,000
13 to 25 Year Olds in London	-	1,000	-	1,000
	<u>86,672</u>	<u>93,294</u>	<u>(153,415)</u>	<u>26,551</u>
<b>Total funds</b>	<u><u>148,164</u></u>	<u><u>345,583</u></u>	<u><u>(352,145)</u></u>	<u><u>141,602</u></u>

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **19 Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

Thriving at 30 - Designated to fund the Thriving at 30 event, a weekend to celebrate the 30th anniversary of MACS.

Annual Event - Designated to fund the annual social MACS event.

Geographical - Designated to MACS events and activities limited to a geographical location.

Pears Foundation - Contribution towards salary costs for the Regional Coordinator.

Children in Need - Delivery of a young persons wellbeing service.

Wilmcote Charitable Trust - Restricted for the Calvert activity break.

PF Charitable Trust - Restricted for the Calvert Activity Break.

Mary Robinson Trust - Restricted for work in Nottingham / East Midlands.

CAF Resilience Phase 2 - Restricted for Covid emergency response.

Calvert - Adventure Break - Funds restricted for adventure break specifically for members attending Calvert.

Sailing - Adventure Break - Funds restricted for adventure break specifically for members at the sailing trip.

Member Services - Funds restricted to any member services activities.

Helping Hands - Funds restricted to the purchase of services or products for members in need of financial support in line with our helping hand policy.

Local Socials - Funds restricted to MACS events limited to a geographical location.

MACS Meets - Funds restricted to any costs relating to the organizing and running of a MACS meet.

Admin Officer Salary - Contribution towards the salary costs of the Admin Officer.

13 to 25 year Olds in London - Restricted to fund charitable activities in London.

Toys, Games and Equipment for MACS events - Restricted for games, electronic toys and other interactive equipment to be used at MACS Meet Ups and the Thriving at Thirty Event.

Non-stop kids workshops - Funds restricted towards a series of six interactive online workshops for families during the school holidays.

Mersea - Restricted to fund a weekend of outdoor activities on Mersea Island for young people aged 8 and up.

## **MACS (Microphthalmia, Anophthalmia & Coloboma Support)**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **19 Funds (continued)**

Seable - Restricted towards a tailored holiday to Sicily for blind and visually impaired MACS adults.

Giving members a break - Funds restricted towards holiday vouchers for MACS families to use on accessible trips and days out.

Sailing - Restricted towards a sailing voyage in partnership with Ocean Youth Trust for a group of 16 - 25 year old MACS members.

Parent Carer Talks - Funds restricted for a series of six bi-monthly online expert talks for MACS parents and carers.

Regional Volunteer Programme (including pantos) - Restricted to fund the recruitment, training and deployment of 24 volunteers (two per MACS region) with the aim of bringing MACS services and events closer to members.

Data Dashboard - Restricted towards the development and implementation of a dashboard to capture various evaluation data and member feedback to help MACS monitor and improve its impact.

Recreational and Sporting Activities - Restricted towards a collective of all MACS adventure and activity events, encompassing all services designed to encourage members to be active and participate in sports.

Hospital Advertising Campaign - Restricted to fund informational posters to be displayed in 21 hospitals, reaching 105,000 ophthalmology appointments and generating 304,000 impressions, which led to three new families joining us in the month of the campaign.

Member Services (children and young people) - Funds restricted towards any MACS services and activities accessed by children and young people.

Plan to Thrive - Funds restricted towards Plan to Thrive, MACS' three year long strategy, launched in 2024, which aims to achieve our sustained impact goal for people with MACS conditions in the UK and their families to be less isolated, better connected and have access to the advice, information and support they need to thrive and confidently lead a fulfilling life, including salary costs.

**MICROPHTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT**

England & Wales - Charity number 1161897

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# Accounts

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REGISTERED CHARITY NUMBER: 1161897

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

Welcome to MACS' 2023 Annual Trustees' Report.

May I take this opportunity, on behalf of the Board of Trustees, to thank the MACS team for their hard work throughout 2023, and our supporters and stakeholders for the dedication and generosity that enables us to deliver our services to MACS members across the UK. It is also imperative for us to acknowledge our fantastic membership - the 3,000 plus people within our MACS community - for the support they bring to each other, enabling that wholesome family-feel that is woven throughout everything we do.

In 2023, the MACS Trustees initiated a comprehensive evaluation of the charity's services and impact. This review, shaped by direct input from members, aimed to guide the charity's further development. Early findings were gratifying, revealing significant benefits that the charity provides to its members.

Thanks to this active participation of our members, we were able to amass an unparalleled understanding of MACS' impact and have identified avenues for further enhancement, as well as reviewing our Theory of Change to adapt a refreshed sustained impact goal that responds to the needs of our MACS community.

We aim to ensure that all individuals with MACS conditions in the UK and their families feel less isolated, are better connected, and have access to the advice, information, and support they need to thrive and lead fulfilling lives confidently.

This work has given MACS a solid foundation from which we have built a new Impact and Evaluation framework to enable continual assessment of our impact, focussed on what our membership have told us they need from MACS.

The MACS team and Trustees gathered insights from the aforementioned endeavours, restructuring the staffing team and collaborating to refine our vision, mission, and values. The revised vision and mission will serve as the guiding principles for our new 'Plan to Thrive' strategy, propelling us towards the achievement of our sustained impact goal.

We concluded 2023 with a newly structured team that will embody these values in all their work for MACS.

Our CEO, Liz Bates retired in June and I gladly stepped in as voluntary acting CEO at the same time as developing Amy, our former Fundraising and Communications Manager, into a new Director of Charity Development role; given her pivotal role in the development of our Plan to Thrive, Amy was a natural fit for taking on this role to drive the strategy forward.

Another exciting change to the staffing team, was the introduction of a brand-new Communications and Outreach role, an essential installation to deliver our strategic objectives to grow our membership through connecting and engaging with clinical partners and raising awareness.

All of these developments should give MACS the foundations needed to evolve our services at the same rate as our membership. It's an exciting time for MACS, with many accomplishments to celebrate and much more on the horizon, including a full calendar of events for the coming year and the launch of new services.

As we enter our 30th year, we can confidently say that we are thriving at thirty.

Teresa Gordon  
Chair of Trustees and Acting CEO  
June 2024

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

MACS was established in 1993 as a support network for parents of children born with Microphthalmia, Anophthalmia, and/or Coloboma. These rare conditions, affecting approximately 10 in 100,000 births in the UK, account for about 25% of all childhood blindness. Initially, parents of children with these conditions had limited access to information and support. MACS aimed to alleviate this isolation by creating a network for families to connect.

On 10th August 1994, MACS became a registered charity (Charity Number 1040074). Since then, it has grown significantly, building a membership base of nearly 2,600 people across the UK and developing a variety of effective support services and activities.

In 2014, members approved the proposal to convert to a Charitable Incorporated Organisation (CIO). On 29th May 2015, MACS became a registered CIO (Charity Number 1161897), with all assets transferred from the old charity to the new one on 30th June 2015. This conversion allowed MACS to become a legal entity, providing greater protection for Trustees and Members. Despite the change in charity number, our mission remains consistent, continuing to support our members.

MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small, underdeveloped eyes), Anophthalmia (absence of eyes), or Coloboma (cleft in the eyes). These conditions collectively account for approximately 25% of all childhood blindness. Our goal is to offer essential practical and emotional support to MACS families throughout the UK.

Our constitutional objectives are:

- To relieve individuals suffering from Microphthalmia, Anophthalmia, and/or Coloboma conditions and to support these individuals and their families.
- To advance public education concerning Microphthalmia, Anophthalmia, and/or Coloboma conditions.

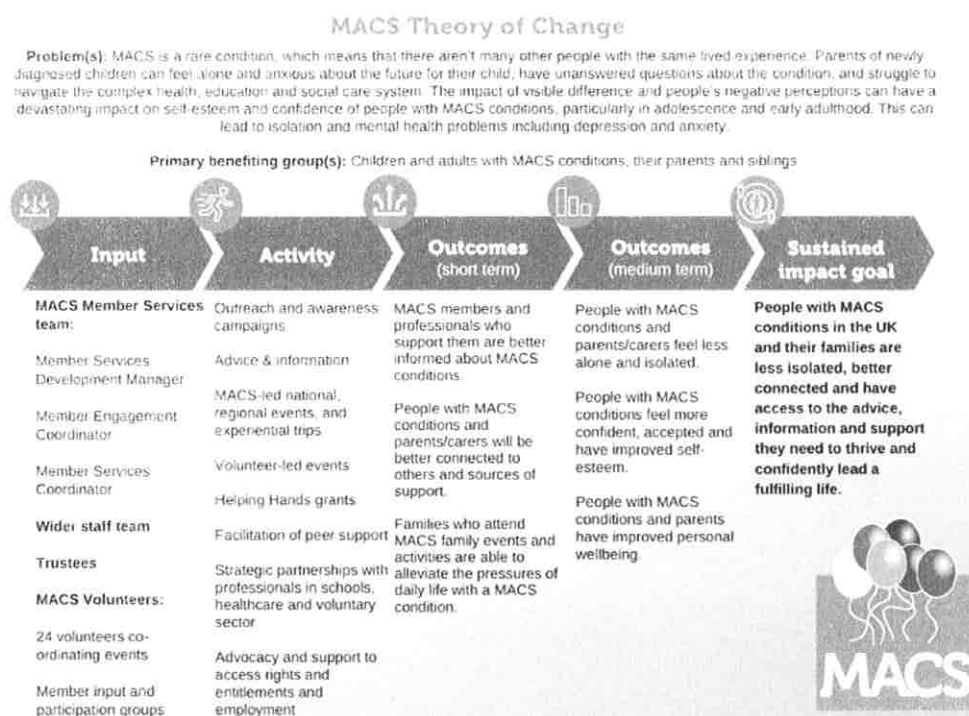
The Trustees review the charity's aims, objectives, and activities annually. This report outlines the charity's achievements and the outcomes of its work during the reporting period. It highlights the success of each key activity and the benefits provided to the people we are set up to help. This review also ensures that the charity's aims, objectives, and activities remain aligned with its stated purposes.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. They specifically consider how planned activities will contribute to the established aims and objectives.

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

### Report of the Trustees for the Year Ended 31 December 2023

While the charitable objectives remain the same, as outlined in the Chair's foreword, MACS' Theory of Change has undergone a review and our outcomes have subsequently been refreshed.



These are the outcomes against which we will measure our impact throughout this Report of the Trustees for 2023.

### Vision, Mission, and Values

**Our vision** is that people in the UK with MACS conditions and their families are empowered to thrive and confidently lead fulfilling lives.

**Our mission** is to foster a vibrant, connected, and supportive community that is dedicated to empowering individuals and families with MACS conditions, helping them reach their full potential.

**Our values** are collaborative, friendly over formal, and aspirational.

**Collaborative** means we recognise the staffing team, Board of Trustees, and membership as a community; working with our members, not for them. We will ask for and listen to members' input, design our services with this in mind, and nurture a synergistic community with a shared vision.

**Friendly over formal** reflects a preference for an informal and approachable atmosphere. We create a culture where interactions are warm, authentic, personable, and friendly, while remaining professional.

**Aspirational** embodies our desire to achieve excellence, push boundaries, and continuously strive for improvement. We foster a mindset of growth, innovation, and welcoming challenging objectives that go beyond the status quo.

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

### Report of the Trustees for the Year Ended 31 December 2023

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

In 2023, we were able to build on the momentum of the previous year with a fuller calendar of activities and development of existing services. We also re-registered for charitable status in Scotland, in support of our strategic objective to grow our membership and reach everyone who needs us. The ability to proactively deliver services and raise the funds to do so in England, Wales, Northern Ireland and Scotland serves our mission for people in the UK with MACS conditions and their families to be empowered to thrive and confidently lead fulfilling lives.

##### Outreach and Awareness

Significant strides were made in increasing our outreach and raising awareness with the hiring of a new Communications and Outreach Officer. This additional resource proved highly successful, with our online presence expanding to reach 425% more people in 2023 compared to 2022, and our follower count increasing by 5%.

This work is vital in connecting with individuals with MACS conditions who may not be aware of our existence. As a result, 267 new members joined the MACS family in 2023, reflecting an 8% growth in our community and bringing our total membership to 3,628. This expansion allows us to support over 1,423 households.

'MACS has truly helped me as I now know I am not alone, and I absolutely love reading how the children are now thriving in life. It gives me hope that Henry will be the same.'

##### Advice and Information

One of MACS' most valuable sources of advice and information is our membership. Even when information is provided by the MACS team, it often stems from member input and collaboration. This collective wisdom is why many members find great comfort in our Facebook support groups. These online groups have grown from 967 members in 2022 to 1,011 members in 2023.

##### 2023 Engagement Stats

1,136 Individual contacts made  
176 / 1,136 First time contacts  
426 / 1,136 With new members  
81 / 1,136 With adult MACS members

"It's just nice to know with whatever questions/upsets I might have I have somewhere to go for help with people who are going and have been through it, it's just nice to know that you aren't going through it alone."

In May 2023, we worked with WIG to carry out a volunteer-led project. WIG is an independent charity and membership organisation, driven by a team passionate about developing responsible, inclusive and collaborative leaders through mutual understanding and constructive engagement between government, industry and the not-for-profit sectors. The WIG Future Leaders Programme (FLP) supports talented individuals to develop leadership skills and tackle real-world leadership challenges, with opportunities for continuous development, reflection and review.

FLP includes a project with a not-for-profit organisation to develop and test those skills in the real world. Over 6 months, a team of FLP delegates has worked with MACS to gather the perspectives of MACS members on their communication and information needs and assist MACS staff with reviewing and redesigning MACS printed leaflets, booklets and information materials. Additionally, the group reviewed and redesigned the website journey for members, considering accessibility and inclusion requirements are considered.

We plan to take this work forward in 2024, to produce the following:

- A range of materials for each type of member
- A fit for purpose user journey on the MACS website
- Improved ownership of MACS content by members

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**MACS-led events and experiential trips**

MACS Meet-Ups

Our three MACS Meet-Up events in 2023 saw a total of 138 attendees. According to our follow-up survey, 100% of responding parents agreed that these events helped their children feel less isolated and more connected to others with experience of MACS conditions. However, only 50% of parents felt that their children became more confident, brave, and able to overcome new challenges. We recognize the need to improve this aspect and are working to enhance these outcomes for our members.

'It was lovely to meet other parents/carers to get opinions, support and everyone was welcoming!'

MACS Adults' Meet-Up

Fourteen MACS adults attended the day out in Birmingham, and all survey respondents reported feeling less alone and isolated, more confident, and having made new friends because of the event.

'I enjoyed every minute of it. Especially because everyone at MACS accepts you for who you are, and that your blindness/visual impairment does not define you.'

It was so good to see old and new friends in person and it makes us all feel less alone and isolated. I enjoyed the axe throwing, even though it was a bit scary at first, but then I literally got into the swing of it. I think that I am the only completely blind person who did the axe throwing this weekend, and I never imagined that I would get the opportunity to try something like that.

Overall, it was a busy weekend packed full of plenty of social time and awesome opportunities. I can't wait for the next one.'

MACS Adventure Trip

With the support of our dedicated care provider, First Choice, we took 21 MACS members aged 10 to 18, each with varying needs, on the Calvert residential trip. According to parental feedback, 80% observed increased independence in their children, and all agreed that their children felt less isolated and more positive about themselves after the trip.

'It is hard to even explain how enormously beneficial these trips have been to my son's confidence, self-esteem and social skills. Each year he gets more and more out of it. Without doubt it is his favourite week of the year. It is the only MACS event he can fully join in with because he is so well supported by First Choice.'

'My daughter just oozes confidence when she returned from the trip, she was ready to take on the world. She loved every minute, set herself challenges and met them which has had a huge impact on her can do attitude'

'It was huge, his confidence has increased, he's come away with new friends who he's keen to talk to and he really struggles with social stuff normally. He hasn't stopped talking about the trip and what he did and being proud of the fact he did it!'

'Huge help with confidence to be independent and be away from her family.'

'She had the opportunity to have independence experience things that children would normally be able to do with no issues like spend time with friends without mums or dads there, sleep overs in same room with friends....Spending time with peers like her is something she doesn't get to do out of school, so it's been amazing for that also'

'My son loved this trip, he has been before but each time his confidence and independence grows. He doesn't get any other opportunities to do this sort of thing without parental support so it's so good for him'.

## **MACS (Microphthalmia, Anophthalmia and Coloboma Support)**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### Sailing

The MACS sailing expedition, in partnership with Ocean Youth Trust South, offers an empowering adventure that fosters independence, confidence, friendships, and valuable skills while ensuring a fun experience.

This year, ten young adults participated, making significant progress in sailing skills, with many returning sailors are now highly proficient, and the positive impact is evident from their feedback, with all feeding back that they feel more positive about themselves as well as having more confidence, independence and bravery to try new things. Everyone made new friends and 90% felt less alone / isolated.

'I have learnt a lot more about sailing and I'm definitely more confident after the experience. It was also really great to reconnect with friends I'd made the last time.'

'It has sparked a new passion in me for sailing and made me push out of my comfort zone to learn so many new skills.'

'The trip has helped me develop new skills that I can bring to my daily life. Also this trip helped with confidence and self-esteem.'

#### **Volunteer-led events**

In 2023, 129 members participated in four volunteer-led Christmas pantomimes. An impressive 94% of attendees reported feeling more connected to others who share experience with MACS conditions.

'It was lovely to get to meet other members of the MACS family especially as a first event for us. It was well organised and Kirsty the organiser kept us informed every step of the way'.

'Great - my daughter loved seeing other MACS children. She always asks when the next event will be. She has really missed seeing MACS friends since Covid.'

'Always love meeting up with other MACS families and the panto is a really enjoyable time.'

#### **Helping Hand grants**

Helping Hand relieves financial hardship to support members in the most meaningful way possible. Members can apply for funding based on their own needs and Helping Hand subsidises the cost - from specialist aids or equipment to life changing experiences. In 2023, we've been able to fund 7 requests, including a Helping Hand of £200, which opened up Tyler's world, connecting him to his family, education and the outside world in ways he's never experienced before.

"We applied to the MACS Helping Hand fund for some AAC software that we could install onto his iPad. We've had the software a couple of weeks now and already Tyler has been able to communicate through the AAC device making choices and keeping control of his life and keeping control of his day-to-day activities. His college have adapted it into their day-to-day interactions with them as well."

"The AAC is breaking through barriers and we are super grateful for MACS for the opportunity to be able to use this with Tyler."

#### **Facilitation of Peer Support**

In 2023:

- We have set up 14 peer groups involving 275 members.
- Our online support groups have grown 8% over the last year, now supporting over 885 people
- 79 members connected with each other via 52 zoom meetings and events

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

"I feel so connected without knowing you all that well and that's all thanks to this group."

After piloting one-to-one 'Peer Connections' project on a small scale in 2023 with some fantastic results, we have begun to offer the opportunity to members at point of entry, through introducing relevant questions to the membership registration form. Additionally, we have begun to talk more in members' communications about the benefits of connecting peers for one-to-one support.

"If parents knew there was a service like this that connects their children with others like them, it would be a big support."

"Meeting Fern means a lot to Gaia, who has never met anyone with her condition before, as she knows that she has a special friend who really understands her experience."

**Strategic partnerships with Professionals in Schools, Healthcare and Voluntary Sector**

Additionally to the outreach and awareness work, our new Communications and Outreach officer has been making inroads for new clinical partnerships, through building directories for networking and a calendar of bookings at events for the rare conditions, visual impairment and relevant clinical communities. We will deliver the next stage of this work in 2024, through communications with clinicians and attendance of events.

**Advocacy and Support to Access Rights and Entitlement, and Employment**

In 2023, we recognised the need for enhanced support in this specific area. As we enter the first year (2024) of our Plan to Thrive strategy, we will concentrate on identifying opportunities for MACS to assist our teens and adults with employability. Additionally, we will gather information to provide guidance and referrals concerning benefits and entitlements. These services are planned for development and launch in 2025.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

**Performance against budget**

Following a challenging year for income in 2022, we were delighted to surpass expectations in 2023, exceeding our budget by £12,000 and experiencing growth across the majority of our funding streams. By the end of the financial year, our total funds raised reached £341,528.

The success of our Trusts and Foundations line played a pivotal role, contributing 46.6% of our income, and donation income from events at 50.8% of our overall revenue.

**Achievements**

Trusts and Foundations

Sixty Trusts and Foundations generously contributed to MACS, compared to 61 in the previous year. This has led to a slight decrease of 3% on the prior year.

Twenty-six of our funders made their first ever contribution, while nine hadn't contributed in over three years. This underscores the value of the increased resources allocated through the recruitment of a Trusts and Foundations Fundraiser in 2021.

Another notable achievement is our success rate, which rose from 2% in 2022 for small applications to 3% in 2023.

Challenge event sponsorship

London Marathon makes up 94% of challenges income, with £97,494 of this amount being raised by our 60 runners in the 2023 event, meaning an average of £1,625 per person.

Other income

- We received donations from four philanthropic groups amounting to a total of £2,750.
- Two schools supported us in 2023, with a total of £5,158 raised.
- Our fantastic individual supporters raised a collective £5,728 from various community events in aid of MACS.
- We received three Corporate donations to the tune of £1,420.
- Our first ever online Silent Auction raised £1,658.
- 60 individual donors made general donations to MACS in 2023, with an average gift of £81.
- 21 regular donors gave in 2023.

**Performance against strategic objectives**

Our strategic objective regarding income focuses on diversifying our revenue streams to ensure the long-term sustainability of the charity, while maintaining appropriate reserves. Our goal is to increase Trusts and Foundations income from 17% to 40% by year 5 (2026), thereby reducing our reliance on challenge event income, which previously constituted 73% of our funds raised. We are pleased to observe progress in this direction and are intensifying our efforts across all other income streams to achieve a more balanced distribution as follows:

Trusts and Foundations: 40%  
Challenge event sponsorship: 30%  
Other fundraising: 30%

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**FINANCIAL REVIEW**

**Financial position**

During the first half of 2023 the Finance committee reviewed the 2023 budget, aligning with the staff on where to focus MACS's resources to have maximum impact on its members. This allowed the fundraising team to have a focused strategy enabling MACS to end the financial year in a stable position with reserves of £141,602 (£148,164 2022).

Although income has not yet recovered to its pre-pandemic level, with £345,583 in 2023 (£275,877 2022), the trustees are confident with the organisational and income diversification strategy for 2023 MACS will start to see income increase.

MACS continued to bring back face to face events in 2023 seeing significant increase in expenditure on member services.

**Reserves policy**

As previously noted, total reserves currently stand at £141,602, £26,551 of which are restricted funds and £19,596 are designated. Leaving £94,869 free reserves (defined as unrestricted reserves less fixed assets and designated reserves). This equates to around 3 months operating costs and is in line with the current reserves policy of 3-6 months costs.

With the continuing economical impact of the COVID-19 pandemic and global political challenges, trustees have continued monitoring the appropriateness of the reserves policy. They concluded that that the charity should continue its aim of free reserves equivalent to three to six months costs. This will ensure there are sufficient funds for MACS to fulfil its current and future obligations (such as redundancy costs, legal fees and wind up costs should the charity need to close) which for 2023 stand at circa £80,000 and enable MACS to respond quickly to unexpected events without needing to reduce services.

Trustees also reiterated that cashflow should not fall below £100,000 at any point in the year.

Free reserves in excess of the current reserves policy will be used to develop the infrastructure required to implement Connected and Confident.

**Financial Review**

The majority of measures in place during 2022, were maintained throughout 2023:

- Online Board and Committee meetings
- Online AGM
- Continued member services online whilst increasing face to face events
- Accelerated plans to diversify income streams
- Introduced monthly financial review calls, incorporating forecasting to better control spend and allocate resources

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

MACS is a Charitable Incorporated Organisation (CIO) with an association Governing document (the constitution). This was registered on 29th May 2015 and amended on 3rd August 2016 and 4th May 2019. MACS is a Charitable Incorporated Organisation (CIO) with an association Governing document (the constitution). This was registered on 29th May 2015 and amended on 3rd August 2016 and 4th May 2019.

**Recruitment and appointment of new trustees**

The trustees serving during the period 1st January 2023 to 31st December 2023 are listed on page 10.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

At every Annual General Meeting, one half of the Trustees retire from office (The longest serving resigning first) but they are permitted to be re-elected or re-appointed by the members.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

At any one time, the constitution stipulates there should be a minimum of four Trustees with a maximum of twelve. At least one Trustee acts as Observer, acting as the members' representative on the Board of Trustees. The members are also able to appoint two Trustees that are not a member of MACS, but the total number must not exceed the maximum of twelve Trustees. All new trustees go through an induction process.

The Board of Trustees meet four times a year and each matter is determined by a simple majority of votes of the Trustees present at the meeting, providing a quorum of at least four Trustees are present. In case of equality of votes, the Chair of the meeting has a second or casting vote.

**Decision making**

The day-to-day management of MACS is delegated to the Chief Executive. The Chief Executive meets regularly with the Chair and the full Board to review progress and address any specific operational issues.

**Key management remuneration**

All salaries are benchmarked against similar size charities using the Harris Hill Salary Survey. This ensures salaries, including that of the Chief Executive, remain appropriate and competitive.

**Related parties**

During 2023, MACS continued to work in partnership with the following organisations:

Moorfields Eye Hospital NHS Foundation Trust; Ocean Youth Trust South; Calvert Trust; Oxford Brookes University, GeneVision; Connecting Communities (Scotland); Breaking Down Barriers; Humanware Technology; Guide Dogs; 1st Choice Care and Training; Appearance Collective (VTCT)

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161897

**Principal address**

MACS Charity  
71 - 75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

**Trustees**

L Jefferies  
R Hallas  
T Gordon  
G Murphy  
S Hiley (appointed 15.3.23)

**Independent Examiner**

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)

Report of the Trustees  
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Scottish Registered Charity Number  
SC052711

Approved by order of the board of trustees on 25/4/24 and signed on its behalf by:

  
T Gordon - Trustee

**Independent Examiner's Report to the Trustees of  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts as carried out under section 44 (1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Trust has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd  
4 Cedar Park  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 26 September 2024

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	248,234	93,294	341,528	270,861
<b>Charitable activities</b>					
Charitable Activities	6	1,092	-	1,092	667
Member Service Delivery		2,400	-	2,400	4,244
Other trading activities	4	308	-	308	-
Investment income	5	<u>255</u>	<u>-</u>	<u>255</u>	<u>105</u>
<b>Total</b>		<u>252,289</u>	<u>93,294</u>	<u>345,583</u>	<u>275,877</u>
<b>EXPENDITURE ON</b>					
Raising funds		73,218	-	73,218	46,799
<b>Charitable activities</b>					
Charitable Activities	7	14,481	115,016	129,497	250,352
Member Service Delivery		<u>111,031</u>	<u>38,399</u>	<u>149,430</u>	<u>90,372</u>
<b>Total</b>		<u>198,730</u>	<u>153,415</u>	<u>352,145</u>	<u>387,523</u>
<b>NET INCOME/(EXPENDITURE)</b>		53,559	(60,121)	(6,562)	(111,646)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		61,492	86,672	148,164	259,810
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>115,051</u>	<u>26,551</u>	<u>141,602</u>	<u>148,164</u>

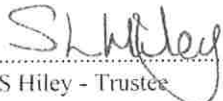
The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	13	586	-	586	1,684
<b>CURRENT ASSETS</b>					
Debtors	14	61,278	-	61,278	45,549
Cash at bank		<u>115,591</u>	<u>26,551</u>	<u>142,142</u>	<u>138,441</u>
		176,869	26,551	203,420	183,990
<b>CREDITORS</b>					
Amounts falling due within one year	15	(62,404)	-	(62,404)	(37,510)
		<u>114,465</u>	<u>26,551</u>	<u>141,016</u>	<u>146,480</u>
<b>NET CURRENT ASSETS</b>					
		<u>115,051</u>	26,551	141,602	148,164
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>115,051</u>	<u>26,551</u>	<u>141,602</u>	<u>148,164</u>
<b>FUNDS</b>	16				
Unrestricted funds				115,051	61,492
Restricted funds				<u>26,551</u>	<u>86,672</u>
<b>TOTAL FUNDS</b>				<u>141,602</u>	<u>148,164</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.09.2024 and were signed on its behalf by:

  
.....  
S Hiley - Trustee

The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1. LEGAL FORM**

MACS is a charitable incorporated organisation (CIO) for the public benefit and registered with the Charity Commission in England and Wales and with the Scottish Charity Regulator (OSCR). The principal address is noted on page 10.

**2. 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.

**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.

Challenge events - income is included when receivable by the charity, due to the nature of London Marathon fundraising it can take several months for all related income to be collected.

Donations - income is included when received by the charity. Gift aid is claimed on allowable donations.

Grants - income from government and other grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and that the income can be measured reliably.

Gifts in kind - Donated gifts and services are included at their estimated market value.

**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. Irrecoverable VAT is charged against the activity for which it was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 33% on cost.

Equipment and computer purchases are capitalised over the value of £500.

**Taxation**

The charity is exempt from tax on its charitable activities.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**2. ACCOUNTING POLICIES - continued**

**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.

**Debtors, cash and creditors**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

**3. DONATIONS AND LEGACIES**

	2023	2022 as restated
	£	£
Donations	175,668	102,794
Gift aid	4,661	1,770
Grants and Trusts Income	<u>161,199</u>	<u>166,297</u>
	<u>341,528</u>	<u>270,861</u>

Grants received, included in the above, are as follows:

	2023	2022 as restated
	£	£
Other non-government grants	<u>161,199</u>	<u>166,297</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>4. OTHER TRADING ACTIVITIES</b>		2023	2022 as restated
		£	£
Other Income		<u>308</u>	<u>-</u>
<b>5. INVESTMENT INCOME</b>		2023	2022 as restated
		£	£
Deposit account interest		<u>255</u>	<u>105</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>		2023	2022 as restated
		£	£
Member services	Activity		
	Charitable Activities	340	145
Merchandise	Charitable Activities	752	522
Member services	Member Service Delivery	<u>2,400</u>	<u>4,244</u>
		<u>3,492</u>	<u>4,911</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs	Support costs (see note 8)
		£	£
Charitable Activities		109,854	129,497
Member Service Delivery		<u>149,430</u>	<u>149,430</u>
		<u>259,284</u>	<u>278,927</u>

**MACS (Microphthalmia, Anophthalmia and Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Charitable Activities	<u>9,072</u>	<u>10,571</u>	<u>19,643</u>

Included within support costs are fees paid to the independent examiner totalling £2,310 (2022: £2,200). Fees are stated exclusive of irrecoverable VAT.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

2 members (2022:nil) of the Board of Trustees received travel and subsistence expenses during the year totalling £293 (2022: £nil).

**10. STAFF COSTS**

	2023	2022
	£	as restated £
Wages and salaries	173,423	208,345
Social security costs	11,427	13,750
Other pension costs	<u>10,159</u>	<u>11,330</u>
	<u>195,009</u>	<u>233,425</u>

The total employee benefits of the key management personnel of the charity were £90,880 (2022: £81,948).

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

	2023	2022
		as restated
Head count	<u>6</u>	<u>7</u>

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

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	155,133	115,728	270,861
<b>Charitable activities</b>			
Charitable Activities	667	-	667
Member Service Delivery	4,244	-	4,244
Investment income	<u>105</u>	<u>-</u>	<u>105</u>
<b>Total</b>	<u>160,149</u>	<u>115,728</u>	<u>275,877</u>
<b>EXPENDITURE ON</b>			
Raising funds	46,799	-	46,799
<b>Charitable activities</b>			
Charitable Activities	124,515	125,837	250,352
Member Service Delivery	<u>90,372</u>	<u>-</u>	<u>90,372</u>
<b>Total</b>	<u>261,686</u>	<u>125,837</u>	<u>387,523</u>
<b>NET INCOME/(EXPENDITURE)</b>	(101,537)	(10,109)	(111,646)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>163,029</u>	<u>96,781</u>	<u>259,810</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>61,492</u>	<u>86,672</u>	<u>148,164</u>

**12. PRIOR YEAR ADJUSTMENT**

The prior year balances have been restated to reflect a manual adjustment performed in Trade Creditors in relation to the reduction of a prior year invoice value. This resulted in a change in overall funds of the charity, increasing retained earnings by £10,400.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>5,891</u>
<b>DEPRECIATION</b>	
At 1 January 2023	4,207
Charge for year	<u>1,098</u>
At 31 December 2023	<u>5,305</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>586</u>
At 31 December 2022	<u>1,684</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022 as restated
	£	£
Other debtors	8,087	3,215
Prepayments	<u>53,191</u>	<u>42,334</u>
	<u>61,278</u>	<u>45,549</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022 as restated
	£	£
Trade creditors	56,302	28,452
Taxation and social security	2,516	4,600
Other creditors	<u>3,586</u>	<u>4,458</u>
	<u>62,404</u>	<u>37,510</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	58,742	36,713	95,455
Giving Families a Break	2,750	(2,750)	-
Geographical	<u>-</u>	<u>19,596</u>	<u>19,596</u>
	61,492	53,559	115,051
<b>Restricted funds</b>			
Pears foundation	8,667	(8,667)	-
Children in Need	6,906	(6,906)	-
Wilmcote Charitable Trust	500	(500)	-
PF Charitable Trust	2,000	(2,000)	-
Mary Robinson Trust	1,000	(1,000)	-
CAF Resilience Phase 2	17,709	(17,709)	-
Calvert - Adventure Break	-	2,750	2,750
Sailing - Adventure Break	6,123	(6,123)	-
Member Services	22,089	(16,645)	5,444
Helping Hands	-	8,296	8,296
Local Socials	18,110	(16,186)	1,924
MACS Meets	3,568	(1,431)	2,137
Admin Officer Salary	-	5,000	5,000
13 to 25 Year Olds in London	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<u>86,672</u>	<u>(60,121)</u>	<u>26,551</u>
<b>TOTAL FUNDS</b>	<u>148,164</u>	<u>(6,562)</u>	<u>141,602</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	223,834	(187,121)	36,713
Giving Families a Break	-	(2,750)	(2,750)
Geographical	<u>28,455</u>	<u>(8,859)</u>	<u>19,596</u>
	252,289	(198,730)	53,559
<b>Restricted funds</b>			
Pears foundation	8,500	(17,167)	(8,667)
Children in Need	-	(6,906)	(6,906)
Wilmcote Charitable Trust	-	(500)	(500)
PF Charitable Trust	-	(2,000)	(2,000)
Mary Robinson Trust	-	(1,000)	(1,000)
CAF Resilience Phase 2	-	(17,709)	(17,709)
Calvert - Adventure Break	13,948	(11,198)	2,750
Sailing - Adventure Break	5,060	(11,183)	(6,123)
Member Services	43,843	(60,488)	(16,645)
Helping Hands	12,306	(4,010)	8,296
Local Socials	1,500	(17,686)	(16,186)
MACS Meets	2,137	(3,568)	(1,431)
Admin Officer Salary	5,000	-	5,000
13 to 25 Year Olds in London	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>93,294</u>	<u>(153,415)</u>	<u>(60,121)</u>
<b>TOTAL FUNDS</b>	<u>345,583</u>	<u>(352,145)</u>	<u>(6,562)</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	63,029	(84,287)	80,000	58,742
Family Weekend	80,000	-	(80,000)	-
Giving Families a Break	<u>20,000</u>	<u>(17,250)</u>	<u>-</u>	<u>2,750</u>
	163,029	(101,537)	-	61,492
<b>Restricted funds</b>				
Pears foundation	8,667	-	-	8,667
Children in Need	6,906	-	-	6,906
Wilmcote Charitable Trust	500	-	-	500
PF Charitable Trust	2,000	-	-	2,000
Mary Robinson Trust	1,000	-	-	1,000
CAF Resilience Phase 2	77,708	(59,999)	-	17,709
Sailing - Adventure Break	-	6,123	-	6,123
Member Services	-	22,089	-	22,089
Local Socials	-	18,110	-	18,110
MACS Meets	<u>-</u>	<u>3,568</u>	<u>-</u>	<u>3,568</u>
	<u>96,781</u>	<u>(10,109)</u>	<u>-</u>	<u>86,672</u>
<b>TOTAL FUNDS</b>	<u>259,810</u>	<u>(111,646)</u>	<u>-</u>	<u>148,164</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

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	160,149	(244,436)	(84,287)
Giving Families a Break	<u>-</u>	<u>(17,250)</u>	<u>(17,250)</u>
	160,149	(261,686)	(101,537)
<b>Restricted funds</b>			
CAF Resilience Phase 2	29,030	(89,029)	(59,999)
Calvert - Adventure Break	22,400	(22,400)	-
Sailing - Adventure Break	8,205	(2,082)	6,123
Member Services	22,101	(12)	22,089
Helping Hands	2,590	(2,590)	-
MACS Holiday	1,500	(1,500)	-
Local Socials	20,500	(2,390)	18,110
MACS Meets	3,902	(334)	3,568
Admin Officer Salary	5,000	(5,000)	-
Online Activities	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>115,728</u>	<u>(125,837)</u>	<u>(10,109)</u>
<b>TOTAL FUNDS</b>	<u><u>275,877</u></u>	<u><u>(387,523)</u></u>	<u><u>(111,646)</u></u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	63,029	(47,574)	80,000	95,455
Family Weekend	80,000	-	(80,000)	-
Giving Families a Break	20,000	(20,000)	-	-
Geographical	-	<u>19,596</u>	-	<u>19,596</u>
	163,029	(47,978)	-	115,051
<b>Restricted funds</b>				
Pears foundation	8,667	(8,667)	-	-
Children in Need	6,906	(6,906)	-	-
Wilmcote Charitable Trust	500	(500)	-	-
PF Charitable Trust	2,000	(2,000)	-	-
Mary Robinson Trust	1,000	(1,000)	-	-
CAF Resilience Phase 2	77,708	(77,708)	-	-
Calvert - Adventure Break	-	2,750	-	2,750
Member Services	-	5,444	-	5,444
Helping Hands	-	8,296	-	8,296
Local Socials	-	1,924	-	1,924
MACS Meets	-	2,137	-	2,137
Admin Officer Salary	-	5,000	-	5,000
13 to 25 Year Olds in London	-	<u>1,000</u>	-	<u>1,000</u>
	<u>96,781</u>	<u>(70,230)</u>	-	<u>26,551</u>
<b>TOTAL FUNDS</b>	<u>259,810</u>	<u>(118,208)</u>	-	<u>141,602</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	383,983	(431,557)	(47,574)
Giving Families a Break	-	(20,000)	(20,000)
Geographical	<u>28,455</u>	<u>(8,859)</u>	<u>19,596</u>
	412,438	(460,416)	(47,978)
<b>Restricted funds</b>			
Pears foundation	8,500	(17,167)	(8,667)
Children in Need	-	(6,906)	(6,906)
Wilmcote Charitable Trust	-	(500)	(500)
PF Charitable Trust	-	(2,000)	(2,000)
Mary Robinson Trust	-	(1,000)	(1,000)
CAF Resilience Phase 2	29,030	(106,738)	(77,708)
Calvert - Adventure Break	36,348	(33,598)	2,750
Sailing - Adventure Break	13,265	(13,265)	-
Member Services	65,944	(60,500)	5,444
Helping Hands	14,896	(6,600)	8,296
MACS Holiday	1,500	(1,500)	-
Local Socials	22,000	(20,076)	1,924
MACS Meets	6,039	(3,902)	2,137
Admin Officer Salary	10,000	(5,000)	5,000
Online Activities	500	(500)	-
13 to 25 Year Olds in London	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>209,022</u>	<u>(279,252)</u>	<u>(70,230)</u>
<b>TOTAL FUNDS</b>	<u>621,460</u>	<u>(739,668)</u>	<u>(118,208)</u>

Purposes of restricted funds

Pears Foundation - Contribution towards salary costs for the Regional Coordinator.

Children in Need - Delivery of a young persons wellbeing service.

Wilmcote Charitable Trust - Restricted for Calvert activity break.

PF Charitable Trust - Restricted for Calvert activity break.

Mary Robinson Trust - Restricted for work in Nottingham/East Midlands.

Sailing- Funds restricted for adventure break specifically for members at the Sailing trip

CAF Resilience Phase 1 & 2 - Restricted for Covid emergency response.

Calvert- Funds restricted for adventure break specifically for members attending Calvert

Members services- Funds restricted to any member services activities

Helping hand- funds restricted to the purchase of services or products for members in need of financial support in line with our helping hand policy.

Macs holiday- funds restricted to the purchase of holiday vouchers for members in need of financial support towards a family break in line with our holiday voucher policy.

Local socials - funds restricted to MACS events limited to a geographical location.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. MOVEMENT IN FUNDS - continued**

MACS meets- Funds restricted to any costs relating to the organizing and running of a MACS meet.  
Admin officer salary- Contribution towards the salary costs of the Admin Officer.  
Online activities - Funding restricted for the purpose of online activities to contribute to charitable objectives.  
13 to 25 year olds in London - Restricted to fund charitable activities in London.

Purposes of designated funds

Geographical - Designated to MACS events and activities limited to a geographical location.

**17. RELATED PARTY DISCLOSURES**

One member (2022:1) of the Board of Trustees donated a total of £100 during the year (2022: £100).

**MICROPHTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT**

England & Wales - Charity number 1161897

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# Accounts

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**REGISTERED CHARITY NUMBER: 1161897**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

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for the Year Ended 31 December 2022**

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**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Welcome to MACS' 2022 Annual Report. The Board of Trustees would like to take this opportunity to thank everyone who has supported us in 2022.

As 2021 came to a close, there was optimism for a more stable and settled 2022. The grip of the pandemic appeared to be loosening globally, and we relished the return to a semblance of normalcy, embracing the ability to once again embrace each other.

While the challenges posed by the pandemic were receding, we entered this year with a looming worldwide economic crisis, indicating that we were not entirely out of the woods. We recognise the impact of the ongoing economic turbulence and understand the effects this has had on the MACS members, and we thank all of our supporters for enabling us to be there for them throughout 2022 and into the future.

2022 has been a demanding year for MACS. Similar to many charitable organisations, the cost-of-living crisis had a significant impact on our fundraising income. Fortunately, some way into 2023, we are well and truly on the path to recovery. With various fundraising initiatives being explored and resources invested in funding applications to Trusts and Foundations. New sources of income are beginning to materialise and as our income steadily rebuilds, so too has our schedule of events.

On behalf of the Board of Trustees, I present MACS' Annual Accounts and Trustees Report for 2022, which I hope instils your confidence in MACS as a developing charity with our members' best interests at heart.

Teresa Gordon  
Chair  
September 2023

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

MACS began life in 1993 as a support network for parents whose children were born with Microphthalmia, Anophthalmia and / or Coloboma. These are rare conditions affecting approximately 10 in 100,000 births in the UK and represent approximately 25% of all childhood blindness. Parents of children with MACS conditions had little scope for information or support and MACS' initial aim was to alleviate this isolation by developing a means for families to get in touch with each other.

On 10th August 1994, MACS became a registered charity (Charity Number 1040074) and has since grown from strength to strength, building its membership base to almost 2600 people across the UK, and developing a range of effective support services and activities which assist them.

In 2014, the members approved the proposal to convert to a Charitable Incorporated Organisation (CIO). On 29th May 2015, MACS became a registered CIO (Charity Number 1161897) and all the assets of the old charity were transferred to the new charity on 30th June 2015. Converting to a CIO has enabled MACS to become a legal entity in its own right and provides greater protection for the Trustees and Members. Although our charity number may have changed our aims remain consistent and we continue to support our members.

MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small, underdeveloped eyes), Anophthalmia (no eyes) or Coloboma (cleft of the eyes). Together these eye conditions account for c. 25% of all childhood blindness. Our aim is to provide much-needed practical and emotional support to MACS families across the UK. Our objectives are described as:

The relief of persons suffering from Microphthalmia, Anophthalmia and/or Coloboma conditions and to support those persons and their families; and

The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

**Vision, Mission and Values**

**a) Vision**

Our vision is of a world where all people affected by MACS conditions enjoy the same opportunities as everyone else.

**b) Mission**

Our mission is to become the leading authority on MACS conditions and to provide comfort and support to people impacted by them.

**c) Values**

The core values of the MACS community are:

- Offering acceptance and inspiring trust
- Giving support
- Providing opportunities

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Throughout 2022, MACS faced ongoing challenges, affecting both our organisation and our members. Building upon the lessons we have learnt in the previous two years; we have continued to offer a combination of in-person and virtual services and support. The subsequent section will showcase the array of services we delivered over the past year.

During the summer of 2022, we were fortunate to secure a grant that enabled us to collaborate with a consultant on enhancing our Impact and Evaluation framework. This involved a comprehensive review of our theory of change, as well as a survey of the membership, leading to the recognition of the necessity for an enhanced Member Services strategy. We are currently in the process of developing this new strategy throughout 2023, with the intention of launching it in 2024. Meanwhile, throughout 2022, we remained steadfast in delivering our Confident and Connected strategy.

**MAKING CONNECTIONS**

**a) Membership**

In the year 2022, we had the pleasure of extending a warm welcome to 366 new members, thereby expanding the MACS family. This achievement signifies an 11% increase in our membership base. While it falls short of the remarkable 32% growth that we experienced in 2021, it is worth noting that we continue to outpace our historical year-over-year average increase of 5-6% prior to 2021.

Regrettably, due to staffing changes in 2022, our capacity to actively seek and engage new members was somewhat limited, which accounts for the dip in our growth rate.

At the end of 2022, MACS boasts a total of 3,361 members and provides support to more than 1,050 households. We eagerly anticipate continuing to serve and support all our members for many more years to come.

"We joined MACS when Fenn was around a month old and we are so, so grateful to find such a unique and specific charity for his condition. It wasn't long between discovering Fenn's coloboma and joining MACS, but even that short time felt very lonely as there really are very few resources available for people with any of the MACS conditions. I'd encourage anybody who wants to learn about any of the conditions for any reason to look at MACS as the charity is so informative. If I have any questions, I know I can ask or search the website or Facebook group and they will be answered."

**b) Events**

Adventure Trip

We had a great turnout for our second trip back after the pandemic, with 24 young people in attendance: 8 under 10s and 16 10-18-year-olds.

"Great to socialise with others who do not judge, with staff that are familiar with supporting children with different requirements. Great to achieve activities that they do not get to do in everyday life. Isabelle loved that she made new friends!"

"I love that technology is reduced and they have to communicate and do other things. Also, that she is communicating with children who will come across similar difficulties to herself and they together can learn how to cope with the big world they live in."

Sailing Voyage

In August, we sent 15 MACS members, aged 17-24, on a confidence building sailing trip around the Devon coast.

"I met another MACS member with the same condition as me and only 3 months older. I've never really met someone so similar to me and it was amazing."

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

Regional events

At the beginning of the year, we brought together 18 MACS members at a MACS Meet Up in Warrington, which saw families connecting and sharing advice on common issues associated with MACS conditions. Then, as the year drew to a close, 65 of our members enjoyed fully accessible pantomimes organised by volunteers for members within their local areas.

**"We loved it! Very well organised... Was nice just being around others (with MACS conditions) and my daughter could see people like her which was nice"**

Online Events

As we emerged from the post-pandemic period, the feedback from our membership was very much centred around getting back together in person. We therefore delivered less online events in 2022, with a view to reintroducing a programme of physical events for our members and a reduced programme of online activities. However, as explained in the opening statement, there is very much still an appetite for online events, and it is an effective means to reaching more families than ever; 534 members attended our 59 online events at some point in 2022.

**CONFIDENCE AND OPPORTUNITY**

Annually, MACS organises three residential adventure retreats with the aim of fostering skill development and boosting confidence among our members. These retreats include a sail training voyage in partnership with Ocean Youth Trust South, a weekend filled with activities for MACS children under 10 alongside one parent at the Calvert Lakes complex, and a five-day adventure break, also held at Calvert Lakes, specifically designed for our members aged 10 to 18. In the past year, 39 MACS members had the opportunity to participate in one of these enriching adventure retreats.

**a) Calvert Lakes Residential Trips**

Our dedicated member services team put in significant effort to engage new participants in this year's excursions, and the results were nothing short of remarkable. These trips reached their maximum capacity, and we were thrilled to observe that a significant portion of the participants were new to MACS, particularly children with severe complex needs.

In the past, these children might have felt that such outings were inaccessible to them due to their additional needs, often requiring round-the-clock one-on-one support. However, MACS staff have worked diligently to dispel this misconception, and the overwhelmingly positive response we received was heartening. In total, 60% of the children who attended had additional and complex needs. Each child had the opportunity to partake in sporting activities, alongside their peers - something they never thought possible, but this did mean that we needed to fund additional specialist care support staff.

Grant funding contributed 40% of the overall costs for the activity week. This is lower than expected due to the increased costs and being unfortunate in securing a regular grant which would have meant 88% of the overall costs would have been covered.

**"My child has increased confidence in himself. He now knows he's not alone having Microphthalmia and how capable he truly is."**

"This was the first time Josselin had ever stayed away from home. Because she has complex needs there is never this opportunity. It has built her confidence and gives her a new experience."

**b) Sailing 16-25**

The MACS sailing expedition, conducted in collaboration with Ocean Youth Trust South, represents the pinnacle of fun, camaraderie, and thrilling adventures. Its primary aim is to empower our MACS youth, fostering independence, boosting confidence, forging new friendships, acquiring valuable skills, and, above all, ensuring an enjoyable experience. This year, we had the privilege of taking nine young adults on our sailing escapade.

The assessments of the trip unequivocally illustrate the significant strides made by our young participants in terms of sailing proficiency. Returning sailors have now become highly proficient in their sailing abilities. Additionally, the profoundly positive social impact is readily discernible through their feedback.

## **MACS (Microphthalmia, Anophthalmia and Coloboma Support)**

### **Report of the Trustees for the Year Ended 31 December 2022**

Many of our crew members had previous experience with our sailing trips and had already earned Royal Yachting Association (RYA) certificates. This year, we proudly awarded four new Start Yachting qualifications. We emphasize that an RYA certificate is a recognized and valuable qualification that can be included in their Record of Achievement. It not only signifies their mastery of fundamental sailing skills but also serves as evidence of transferable skills.

To earn this certification, they had to demonstrate active listening, concentration, teamwork, perseverance in refining skills, even in the face of initial challenges. They engaged in routine tasks such as cooking and cleaning, alongside more thrilling responsibilities. They adapted to unfamiliar environments, coped with homesickness, tackled challenging tasks, assumed responsibilities when required, followed safety protocols, and much more.

**"I have become more independent; I feel as I am 16 and on the sailing trip I am surrounded with adults from 16-25 I feel more confident. I love being able to help other crew members when they need it weather that be around the boat or with anything else."**

"I got to do things I never envisioned myself doing, things like steering the ship, and the fact that I did them has given me a lot more confidence in myself. It was also wonderful seeing places I'd not gone to before and meeting new people: I now have several new friends I may never have otherwise met!"

#### **ADVICE AND SUPPORT**

##### **a) Online**

Collectively, our two Facebook Support Groups have played an integral role in fostering our community. Our Family Support Group boasts 886 members, marking an increase of 152 compared to the previous year. Simultaneously, our Adults and Siblings group has seen its membership grow to 81, with an additional 17 members compared to last year. These groups serve as invaluable platforms, enabling members to connect, share their experiences, and form new local connections.

In September 2021, we introduced a fresh addition to our Facebook presence: the MACS Services and Events group. Within this group, members can conveniently access information about our various member services and upcoming events. It offers a direct line of communication with MACS staff, provides a space for feedback on our services, and encourages discussions regarding members' suggestions for enhancements. Remarkably, this group now comprises 376 members, an increase of 185 since the previous year, and its growth continues as members from our other groups join in.

##### **b) Helpline**

In the past year, our Helpline service had the privilege of assisting more than 20 individuals who were seeking information and support related to MACS conditions. The MACS Helpline Service is accessible through various channels, including a free-phone telephone number staffed by dedicated volunteers who have personal experience with MACS conditions, as well as through email and Web Chat.

Our free-phone helpline is a lifeline for many parents and family members who have recently received a MACS condition diagnosis for their children. Feedback from these individuals highlights the invaluable support they receive during those initial days, offering much-needed reassurance and guidance, along with referrals to additional resources and services.

#### **RAISING AWARENESS**

In October 2022, we conducted our MACS Awareness Week campaign, a dedicated week of communications and social media activities aimed at raising awareness about MACS conditions. The theme for this campaign was "Your local, national MACS Charity," which was chosen to spotlight our various MACS communities across the UK. During this week, we shared information and showcased case studies highlighting the MACS events and services available to our members.

Originally scheduled for September, the fourth edition of the MACS Awareness Week had to be rescheduled due to the passing of the Queen. As this brought the campaign closer to our Big Give Christmas Challenge event in November, there was no fundraising request associated with this year's Awareness Week efforts.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

Throughout the week, we focused on two regions each day, presenting a combination of case studies, images, videos, and statistics about the number of members supported in each region. We encouraged people to share these posts within their networks.

We are pleased to report that our social media outreach during the campaign reached over 10,300 individuals and gaining 30 new followers across our online channels. We also ran an email campaign, contacting around 10,000 organisations, including schools, churches and philanthropic groups.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Despite a successful fundraising year in 2021 and an expanded fundraising team, we entered 2022 with external factors such as the cost-of-living crisis and the Russian/Ukrainian war posing a threat to charitable giving and support, not just for MACS but for charities across the UK and globally.

At the beginning of 2022, we had planned for growth with an initial budget of £517,191. However, in the first quarter of 2022, it became apparent that the afore mentioned external factors were beginning to hinder our fundraising efforts, with less confidence amongst our supporters in the ability to raise sponsorship and subsequently a reduced interest in participation events. The after-effects of the pandemic also played a part in deterring would-be international supporters from signing up for the marathon. As a result, we reforecast our budget in Q2 to £378,346, more than halving our London Marathon target and adjusting other targets accordingly.

**London Marathon Challenges**

One significant challenge we faced was the announcement from London Marathon Events regarding the allocation of charity places. On 11th January, we were informed that our 109 one-year places for 2023 would no longer be available. In response, we revised our plan for 2022 by increasing targets for all runners and allocating more places to international runners. Unfortunately, global issues and recruitment difficulties prevented us from achieving these targets, particularly where international support was concerned.

**Trusts and Foundations**

While our Trusts and Foundations target remained the same based on historic income, we faced a shortfall due to expected larger, solicited amounts that did not materialise. In anticipation of this deficit, we had planned to submit more bespoke applications to larger funders. However, these plans were put on hold due to the withdrawal of activities from the 2022 member services program. Consequently, Trusts and Foundations witnessed the largest deficit against the reforecast budget.

**Operational Challenges**

Resource allocation in the first quarter was primarily focused on promoting our London Marathon places, resulting in delays for other projects. In addition, the absence of our Supporter Development Manager and CEO required the fundraising team to shift priorities and provide support across the organisation during Q2 and Q3. Furthermore, the passing of the Queen in Q4 impacted our resources and plans, necessitating the rescheduling of MACS Awareness Week from September to November, which coincided with The Big Give's Christmas Challenge campaign.

**Key Performance Indicators (KPIs)**

While income generation fell short of expectations, several KPIs demonstrated positive outcomes. Our 'other' income line increased from 11% to 12% of all fundraising income, showing diversification in our revenue streams. We achieved 78% funding of member services through Trusts and Foundations, bringing us closer to our strategic aim of 80%-100% over the next five years. Moreover, our supporter pipeline experienced significant growth, surpassing the annual goal with a 125% increase.

**Conclusion**

The fiscal year 2022 presented numerous challenges, impacting our fundraising efforts and overall financial performance. Despite the disappointing income results, we accomplished several key objectives and made progress in important areas. We extend our gratitude to our dedicated team who remained steadfast throughout this challenging period. Looking ahead, we will continue to adapt and refine our strategies to ensure sustainable growth and fulfill our mission in the coming year.

**Income**

- 61 Trusts and Foundations generously gave to MACS, compared to 40 in the previous year.
- 59 marathon runners over the start line, pulling together to raise £73,648 (total including pre-2022 income)
- Two independent schools supported MACS: one choosing us as their Charity of the Year, and the other organising its own Santa Dash event.
- 4 corporate supporters supported MACS.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Supporter base 2022**

In 2022, we carried out a project to migrate our opted in members with our mailing list of opted in supporters. This work resulted in a vast increase in our mailable supporter pipeline, taking it from 812 to 1,832. Through improved community engagement and awareness raising, we also increased our social media following by 285 people, from 4,697 to 4,982.

**FINANCIAL REVIEW**

**Financial position**

Despite another challenging year MACS ended the financial year in a relatively stable position with reserves of £137,764 (£259,810 2021).

Although income has not yet recovered to its pre-pandemic level, with £275,877 in 2022 (£381,174 2021), the trustees are confident with the organisational and income diversification strategy for 2023 MACS will start to see income increase.

The resumption of some face-to-face member services (activity breaks, sailing and MACS Meets regional events) meant there was a significant increase in expenditure on member services from just £67,883 in 2021 to £90,372 in 2022.

Over the year, we continued working towards our aim of diversifying our fundraising income streams. The aim being to reduce our over reliance on London Marathon and other challenge events from 73% of our total income to 30% over the next 5 years. This will be done by increasing the proportion of our income from Trusts and Foundations from 17% to 40% and all other fundraising activities from 10% to 30%.

**Reserves policy**

As previously noted, total reserves currently stand at £137,764, £86,672 of which are restricted funds. Leaving £49,408 free reserves (defined as unrestricted reserves less fixed assets and designated reserves). This equates to around 3 months operating costs and is in line with the current reserves policy of 3-6 months costs.

With the continuing economic impact of the COVID-19 pandemic and global political challenges, trustees have continued monitoring the appropriateness of the reserves policy. They concluded that the charity should continue its aim of free reserves equivalent to three to six months costs. This will ensure there are sufficient funds for MACS to fulfil its current and future obligations (such as redundancy costs, legal fees and wind up costs should the charity need to close) which for 2022 stand at circa £80,000 and enable MACS to respond quickly to unexpected events without needing to reduce services.

Trustees also reiterated that cashflow should not fall below £100,000 at any point in the year.

Free reserves in excess of the current reserves policy will be used to develop the infrastructure required to implement Connected and Confident.

The majority of measures in place during 2021, were maintained throughout 2022:

- Online Board and Committee meetings
- Online AGM
- Revised business strategy and operational plans to account for a significant reduction in income
- Continued member services online
- Accelerated plans to diversify income streams
- Continuing to prevent all unnecessary expenditure
- Increased oversight by the Finance Committee

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FUTURE PLANS**

We are excited about our plans for 2023, with the focus to offer that invaluable care and support to our members and increasing our face-to-face events whilst maintaining online activities. These plans include:

- Developing a new MACS Volunteer and Ambassador programme
- Rolling out the MACS Young Mentor Scheme
- Undertaking a wide-ranging member survey to establish need and identify gaps in current service provision.
- Building on our existing relationships to deliver more services in partnership with other charities and organisations.
- Reviewing our theory of change and developing an impact and evaluation framework to measure progress.
- Developing a research strategy
- Implementing our new fundraising strategy
- Recruiting more Trustees and a new Chair

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

MACS is a Charitable Incorporated Organisation (CIO) with an association Governing document (the constitution). This was registered on 29th May 2015 and amended on 3rd August 2016 and 4th May 2019.

**Recruitment and appointment of new trustees**

The trustees serving during the period 1st January 2022 to 31st December 2022 are listed on page 10.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

At every Annual General Meeting, one half of the Trustees retire from office (The longest serving resigning first) but they are permitted to be re-elected or re-appointed by the members.

**Organisational structure**

At any one time, the constitution stipulates there should be a minimum of four Trustees with a maximum of twelve. At least one Trustee acts as Observer, acting as the members' representative on the Board of Trustees. The members are also able to appoint two Trustees that are not a member of MACS, but the total number must not exceed the maximum of twelve Trustees. All new trustees go through an induction process.

The Board of Trustees meet four times a year and each matter is determined by a simple majority of votes of the Trustees present at the meeting, providing a quorum of at least four Trustees are present. In case of equality of votes, the Chair of the meeting has a second or casting vote.

**Decision making**

The day-to-day management of MACS is delegated to the Chief Executive. The Chief Executive meets regularly with the Chair and the full Board to review progress and address any specific operational issues.

**Key management remuneration**

All salaries are benchmarked against similar size charities using the Harris Hill Salary Survey. This ensures salaries, including that of the Chief Executive, remain appropriate and competitive.

**Related parties**

During 2022, MACS continued to work in partnership with the following organisations:

Moorfields Eye Hospital NHS Foundation Trust; Ocean Youth Trust South; Calvert Trust; Oxford Brooks University, GeneVision; Connecting Communities (Scotland); Breaking Down Barriers; Humanware Technology; Guide Dogs; 1st Choice Care and Training; Haven Holidays.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161897

**Principal address**

MACS Charity  
71 - 75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

**Trustees**

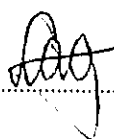
R Crow Chair (resigned 16.9.22)  
M Moosajee (resigned 24.2.22)  
N Bowman (resigned 25.5.22)  
L Jefferies (appointed 6.9.22)  
R Hallas  
R Harrisson (resigned 6.12.22)  
T Gordon  
G Murphy  
S Hiley (appointed 15.3.23)

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Approved by order of the board of trustees on .....27th September 2023..... and signed on its behalf by:

.....  
T Gordon - Trustee



**Independent Examiner's Report to the Trustees of  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Independent examiner's report to the trustees of MACS (Microphthalmia, Anophthalmia and Coloboma Support)**

I report to the charity trustees on my examination of the accounts of MACS (Microphthalmia, Anophthalmia and Coloboma Support) (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

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

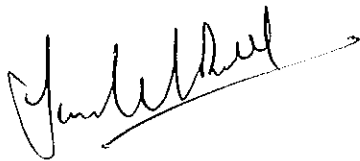
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



I M Rodd BSc FCA FCCA

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 9 October 2023

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	155,133	115,728	270,861	370,568
<b>Charitable activities</b>					
Charitable Activities	5	667	-	667	1,013
Member Service Delivery		4,244	-	4,244	9,593
Investment income	4	105	-	105	-
<b>Total</b>		<u>160,149</u>	<u>115,728</u>	<u>275,877</u>	<u>381,174</u>
<b>EXPENDITURE ON</b>					
Raising funds		46,799	-	46,799	101,829
<b>Charitable activities</b>					
Charitable Activities	6	134,915	125,837	260,752	187,270
Member Service Delivery		90,372	-	90,372	67,833
<b>Total</b>		<u>272,086</u>	<u>125,837</u>	<u>397,923</u>	<u>356,932</u>
<b>NET INCOME/(EXPENDITURE)</b>		(111,937)	(10,109)	(122,046)	24,242
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		163,029	96,781	259,810	235,568
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>51,092</u></u>	<u><u>86,672</u></u>	<u><u>137,764</u></u>	<u><u>259,810</u></u>

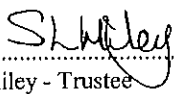
The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,684	-	1,684	1,464
<b>CURRENT ASSETS</b>					
Debtors	12	45,549	-	45,549	31,425
Cash at bank		51,769	86,672	138,441	259,374
		<u>97,318</u>	<u>86,672</u>	<u>183,990</u>	<u>290,799</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(47,910)	-	(47,910)	(32,453)
<b>NET CURRENT ASSETS</b>		<u>49,408</u>	<u>86,672</u>	<u>136,080</u>	<u>258,346</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,092</u>	<u>86,672</u>	<u>137,764</u>	<u>259,810</u>
<b>NET ASSETS</b>		<u>51,092</u>	<u>86,672</u>	<u>137,764</u>	<u>259,810</u>
<b>FUNDS</b>	14				
Unrestricted funds				51,092	163,029
Restricted funds				86,672	96,781
<b>TOTAL FUNDS</b>				<u>137,764</u>	<u>259,810</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27<sup>th</sup> September 2023 and were signed on its behalf by:

  
.....  
S Hiley - Trustee

The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. LEGAL FORM**

MACS is a charitable incorporated organisation (CIO) for the public benefit and registered with the Charity Commission in England and Wales. The principal address is noted on page 9.

**2. 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.

**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.

Challenge events - income is included when receivable by the charity, due to the nature of London Marathon fundraising it can take several months for all related income to be collected.

Donations - income is included when received by the charity. Gift aid is claimed on allowable donations.

Grants - income from government and other grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and that the income can be measured reliably.

Gifts in kind - Donated gifts and services are included at their estimated market value.

**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. Irrecoverable VAT is charged against the activity for which it was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 33% on cost

**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.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Debtors, cash and creditors**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	102,794	100,896
Gift aid	1,770	12,296
Grants and Trusts Income	166,297	257,376
	<u>270,861</u>	<u>370,568</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Job Retention Scheme	-	7,044
Other non-government grants	166,297	250,332
	<u>166,297</u>	<u>257,376</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	105	-
	<u>105</u>	<u>-</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022 £	2021 £
Member services	Charitable Activities	145	-
Merchandise	Charitable Activities	522	1,013
Member services	Member Service Delivery	4,244	9,593
		<u>4,911</u>	<u>10,606</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Charitable Activities	248,549	-	12,203	260,752
Member Service Delivery	85,249	4,410	713	90,372
	<u>333,798</u>	<u>4,410</u>	<u>12,916</u>	<u>351,124</u>

All grants awarded in the year were paid to individuals.

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable Activities	7,285	4,918	12,203
Member Service Delivery	181	532	713
	<u>7,466</u>	<u>5,450</u>	<u>12,916</u>

Included within support costs are fees paid to the independent examiner totalling £2,200 (2021: £2,520). Fees are stated inclusive of irrecoverable VAT.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

No members (2021: 1) of the Board of received travel and subsistence expenses during the year (2021: £224).

**9. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	208,345	129,480
Social security costs	13,750	8,142
Other pension costs	11,330	8,982
	<u>233,425</u>	<u>146,604</u>

The total employee benefits of the key management personnel of the charity were £81,948 (2021: £65,360).

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

	2022	2021
Head count	<u>7</u>	<u>5</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	156,267	214,301	370,568
<b>Charitable activities</b>			
Charitable Activities	1,013	-	1,013
Member Service Delivery	9,593	-	9,593
<b>Total</b>	<u>166,873</u>	<u>214,301</u>	<u>381,174</u>
<b>EXPENDITURE ON</b>			
Raising funds	101,829	-	101,829
<b>Charitable activities</b>			
Charitable Activities	59,344	127,926	187,270
Member Service Delivery	67,833	-	67,833
<b>Total</b>	<u>229,006</u>	<u>127,926</u>	<u>356,932</u>
<b>NET INCOME/(EXPENDITURE)</b>	(62,133)	86,375	24,242

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	225,162	10,406	235,568
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>163,029</b>	<b>96,781</b>	<b>259,810</b>
 <b>11. TANGIBLE FIXED ASSETS</b>			
			Fixtures and fittings £
<b>COST</b>			
At 1 January 2022			4,133
Additions			1,758
At 31 December 2022			5,891
<b>DEPRECIATION</b>			
At 1 January 2022			2,669
Charge for year			1,538
At 31 December 2022			4,207
<b>NET BOOK VALUE</b>			
At 31 December 2022			1,684
At 31 December 2021			1,464
 <b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	2022	2021	
	£	£	
Other debtors	3,215	38	
Prepayments	42,334	31,387	
	45,549	31,425	

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	38,852	22,360
Taxation and social security	4,600	3,815
Other creditors	4,458	6,278
	<u>47,910</u>	<u>32,453</u>

**14. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	63,029	(94,687)	80,000	48,342
Family Weekend	80,000	-	(80,000)	-
Giving Families a Break	20,000	(17,250)	-	2,750
	<u>163,029</u>	<u>(111,937)</u>	<u>-</u>	<u>51,092</u>
<b>Restricted funds</b>				
Pears foundation	8,667	-	-	8,667
Children in Need	6,906	-	-	6,906
Wilmcote Charitable Trust	500	-	-	500
PF Charitable Trust	2,000	-	-	2,000
Mary Robinson Trust	1,000	-	-	1,000
CAF Resilience Phase 2	77,708	(59,999)	-	17,709
Sailing - Adventure Break	-	6,123	-	6,123
Member Services	-	22,089	-	22,089
Local Socials	-	18,110	-	18,110
MACS Meets	-	3,568	-	3,568
	<u>96,781</u>	<u>(10,109)</u>	<u>-</u>	<u>86,672</u>
<b>TOTAL FUNDS</b>	<u>259,810</u>	<u>(122,046)</u>	<u>-</u>	<u>137,764</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	160,149	(254,836)	(94,687)
Giving Families a Break	-	(17,250)	(17,250)
	<u>160,149</u>	<u>(272,086)</u>	<u>(111,937)</u>
<b>Restricted funds</b>			
CAF Resilience Phase 2	29,030	(89,029)	(59,999)
Calvert - Adventure Break	22,400	(22,400)	-
Sailing - Adventure Break	8,205	(2,082)	6,123
Member Services	22,101	(12)	22,089
Helping Hands	2,590	(2,590)	-
MACS Holiday	1,500	(1,500)	-
Local Socials	20,500	(2,390)	18,110
MACS Meets	3,902	(334)	3,568
Admin Officer Salary	5,000	(5,000)	-
Online Activities	500	(500)	-
	<u>115,728</u>	<u>(125,837)</u>	<u>(10,109)</u>
<b>TOTAL FUNDS</b>	<u><u>275,877</u></u>	<u><u>(397,923)</u></u>	<u><u>(122,046)</u></u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	95,162	(34,761)	2,628	63,029
Family Weekend	80,000	-	-	80,000
Giving Families a Break	50,000	(27,372)	(2,628)	20,000
	<u>225,162</u>	<u>(62,133)</u>	<u>-</u>	<u>163,029</u>
<b>Restricted funds</b>				
Pears foundation	-	8,667	-	8,667
Children in Need	6,906	-	-	6,906
Wilmcote Charitable Trust	500	-	-	500
PF Charitable Trust	2,000	-	-	2,000
Mary Robinson Trust	1,000	-	-	1,000
CAF Resilience Phase 2	-	77,708	-	77,708
	<u>10,406</u>	<u>86,375</u>	<u>-</u>	<u>96,781</u>
<b>TOTAL FUNDS</b>	<u><u>235,568</u></u>	<u><u>24,242</u></u>	<u><u>-</u></u>	<u><u>259,810</u></u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

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	166,873	(201,634)	(34,761)
Giving Families a Break	-	(27,372)	(27,372)
	<u>166,873</u>	<u>(229,006)</u>	<u>(62,133)</u>
<b>Restricted funds</b>			
Pears foundation	10,000	(1,333)	8,667
CAF Resilience Phase 1	61,093	(61,093)	-
CAF Resilience Phase 2	77,708	-	77,708
Sir Jules Thorn	1,500	(1,500)	-
1961 Charitable Trust	3,000	(3,000)	-
Matchroom Sport	26,500	(26,500)	-
A Duvollet Charity	4,500	(4,500)	-
Gordon Fraser Charitable Trust	1,000	(1,000)	-
ALPKIT	500	(500)	-
Annett Trust	500	(500)	-
The Douglas Arter Foundation	1,000	(1,000)	-
VTCT Foundation	25,000	(25,000)	-
The Thornton Foundation	2,000	(2,000)	-
	<u>214,301</u>	<u>(127,926)</u>	<u>86,375</u>
<b>TOTAL FUNDS</b>	<u><u>381,174</u></u>	<u><u>(356,932)</u></u>	<u><u>24,242</u></u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	95,162	(129,448)	82,628	48,342
Family Weekend	80,000	-	(80,000)	-
Giving Families a Break	50,000	(44,622)	(2,628)	2,750
	<u>225,162</u>	<u>(174,070)</u>	<u>-</u>	<u>51,092</u>
<b>Restricted funds</b>				
Pears foundation	-	8,667	-	8,667
Children in Need	6,906	-	-	6,906
Wilmcote Charitable Trust	500	-	-	500
PF Charitable Trust	2,000	-	-	2,000
Mary Robinson Trust	1,000	-	-	1,000
CAF Resilience Phase 2	-	17,709	-	17,709
Sailing - Adventure Break	-	6,123	-	6,123
Member Services	-	22,089	-	22,089
Local Socials	-	18,110	-	18,110
MACS Meets	-	3,568	-	3,568
	<u>10,406</u>	<u>76,266</u>	<u>-</u>	<u>86,672</u>
<b>TOTAL FUNDS</b>	<u>235,568</u>	<u>(97,804)</u>	<u>-</u>	<u>137,764</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	327,022	(456,470)	(129,448)
Giving Families a Break	-	(44,622)	(44,622)
	<u>327,022</u>	<u>(501,092)</u>	<u>(174,070)</u>
<b>Restricted funds</b>			
Pears foundation	10,000	(1,333)	8,667
CAF Resilience Phase 1	61,093	(61,093)	-
CAF Resilience Phase 2	106,738	(89,029)	17,709
Sir Jules Thorn	1,500	(1,500)	-
1961 Charitable Trust	3,000	(3,000)	-
Matchroom Sport	26,500	(26,500)	-
A Duvollet Charity	4,500	(4,500)	-
Gordon Fraser Charitable Trust	1,000	(1,000)	-
ALPKIT	500	(500)	-
Annett Trust	500	(500)	-
The Douglas Arter Foundation	1,000	(1,000)	-
VTCT Foundation	25,000	(25,000)	-
The Thornton Foundation	2,000	(2,000)	-
Calvert - Adventure Break	22,400	(22,400)	-
Sailing - Adventure Break	8,205	(2,082)	6,123
Member Services	22,101	(12)	22,089
Helping Hands	2,590	(2,590)	-
MACS Holiday	1,500	(1,500)	-
Local Socials	20,500	(2,390)	18,110
MACS Meets	3,902	(334)	3,568
Admin Officer Salary	5,000	(5,000)	-
Online Activities	500	(500)	-
	<u>330,029</u>	<u>(253,763)</u>	<u>76,266</u>
<b>TOTAL FUNDS</b>	<u>657,051</u>	<u>(754,855)</u>	<u>(97,804)</u>

Purposes of restricted funds

Pears Foundation - Contribution towards salary costs for the Regional Coordinator.  
 Children in Need - Delivery of a young persons wellbeing service.  
 Wilmcote Charitable Trust - Restricted for Calvert activity break.  
 PF Charitable Trust - Restricted for Calvert activity break.  
 Mary Robinson Trust - Restricted for work in Nottingham/East Midlands.  
 Sailing- Funds restricted for adventure break specifically for members at the Sailing trip  
 CAF Resilience Phase 1 & 2 - Restricted for Covid emergency response.  
 Sir Jules Thorn - Restricted for adventure activities.  
 1961 Charitable Trust - Restricted for adventure activities.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

Matchroom Sport - Restricted for adventure activities.  
A Duvollet Charity - Restricted to provide a sailing trip.  
Gordon Fraser Charitable Trust - Restricted for adventure activities.  
ALPKIT - Restricted for adventure activities.  
Annett Trust - Restricted for adventure activities.  
The Douglas Arter Foundation - Restricted for adventure activities.  
VTCT Foundation - restricted to fund a portion of salaries.  
The Thornton Foundation - To provide specialised visually impaired learning resources or equipment.  
Calvert- Funds restricted for adventure break specifically for members attending Calvert  
Members services- Funds restricted to any member services activities  
Helping hand- funds restricted to the purchase of services or products for members in need of financial support in line with our helping hand policy.  
Macs holiday- funds restricted to the purchase of holiday vouchers for members in need of financial support towards a family break in line with our holiday voucher policy.  
Local socials - funds restricted to MACS events limited to a geographical location.  
MACS meets- Funds restricted to any costs relating to the organizing and running of a MACS meet.  
Admin officer salary- Contribution towards the salary costs of the Admin Officer.  
Online activities- Restricted to any costs related to organizing and running of online events.

**15. RELATED PARTY DISCLOSURES**

A member of staff who is in a personal relationship with one of the trustees received remuneration (salary and pension contributions) of £nil during the year (2021: £6,801). There is no interdependence between the trustee and the connected person.

One member (2021: £nil) of the Board donated a total of £100 (without conditions) during the year (2021: £nil).

**MICROPHTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT**

England & Wales - Charity number 1161897

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# Accounts

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REGISTERED CHARITY NUMBER: 1161897

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Welcome to the 2021 Annual Report. To everyone who has supported MACS in 2021, thank you!

Of course, 2021 has been another challenging year. Despite this, through continued lockdowns and uncertainties, our staff and member families have found new ways to support each other. With your help we have continued to achieve a positive impact for our member families, and have been able to increase our impact to a growing number of member families. We are, slowly, resuming normal activities, and have continued to find benefit in online support too. The stories of the changes that MACS support makes to the lives of families experiencing MACS conditions makes it all more than worthwhile.

I hope that you enjoy reading the MACS 2021 report, and look forward to continued development in 2022.

Thank you to everyone for your ongoing support.



Robbie Crow,  
Chair  
August 2022

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

MACS began life in 1993 as a support network for parents whose children were born with Microphthalmia, Anophthalmia and / or Coloboma. These are rare conditions affecting approximately 10 in 100,000 births in the UK and represent approximately 25% of all childhood blindness. Parents of children with MACS conditions had little scope for information or support and MACS' initial aim was to alleviate this isolation by developing a means for families to get in touch with each other.

On 10th August 1994, MACS became a registered charity (Charity Number 1040074) and has since grown from strength to strength, building its membership base to almost 2600 people across the UK, and developing a range of effective support services and activities which assist them.

In 2014, the members approved the proposal to convert to a Charitable Incorporated Organisation (CIO). On 29th May 2015, MACS became a registered CIO (Charity Number 1161897) and all the assets of the old charity were transferred to the new charity on 30th June 2015. Converting to a CIO has enabled MACS to become a legal entity in its own right and provides greater protection for the Trustees and Members. Although our charity number may have changed our aims remain consistent and we continue to support our members.

MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small, underdeveloped eyes), Anophthalmia (no eyes) or Coloboma (cleft of the eyes). Together these eye conditions account for c. 25% of all childhood blindness. Our aim is to provide much-needed practical and emotional support to MACS families across the UK. Our objectives are described as:

The relief of persons suffering from Microphthalmia, Anophthalmia and/or Coloboma conditions and to support those persons and their families; and

The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

**Vision, Mission and Values**

**a) Vision**

Our vision is of a world where all people affected by MACS conditions enjoy the same opportunities as everyone else.

**b) Mission**

Our mission is to become the leading authority on MACS conditions and to provide comfort and support to people impacted by them.

**c) Values**

The core values of the MACS community are:

- Offering acceptance and inspiring trust
- Giving support
- Providing opportunities

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2021 continued to be a difficult time for MACS and all our members. Building on our experiences in 2020, we delivered a mix of face-to-face and online services and support. The services we provided in the last 12 months will be highlighted in the following section.

Following the success of our strategy last year, we are continuing to deliver Confident and Connected.

**MAKING CONNECTIONS**

**a) Membership**

In 2021, we were delighted to welcome 239 new members, from 73 households into the MACS family. This represents an increase of 32% on last year's new member numbers, when normally we see a year on year 5-6% increase.

MACS now has 2,988 members and supports over 982 households. We look forwards to supporting them all for many more years to come.

b) "The new member meetings have been invaluable over the last few months."

**c) Events**

Unfortunately, due to COVID-19 and the restrictions that came with it, MACS again could not hold our annual family weekend and regional events were severely restricted so we continued some of our most popular ZOOM sessions.

Online Events

The advantage of holding online events was that MACS was able to reach more families than ever. 1,895 Members attended our 215 online events at some point in 2021. This is only a tiny drop from the number of members who attended in 2020, which shows that the online meetings continue to have benefit even now the outside world is opening back up after the worst of the pandemic.

Our Family Day was also held online in 2021, due to Covid restrictions. It featured research updates, resource articles and of course, the Big Quiz!

37% of our online events were led by members, from creative-writing workshops to quizzes, an increase of 9% on last year, which evidences the increased member participation in this format!

Regional Events

Regional events were still heavily impacted by Covid restrictions. For much of the year it was not possible to plan events and later in the year, several planned events had to be cancelled due to changing restrictions.

Three MACS Meet-Ups took place with a total of 84 members.

Three Local Social Groups were planned for December but had to be cancelled due to Covid. 76 members were affected by this.

**GIVING FAMILIES A BREAK**

Our respite breaks have always been a critical service offered by MACS as we recognise the benefits having a break away from home brings to our members. Regrettably, due to COVID-19, families were unable to access this service in 2020. We were delighted to be able to offer this service again to some families in 2021.

In 2021 we offered the Family Breaks scheme, operated by Haven Holidays. We funded **holiday breaks for 18 families**, with a further 3 deferred to 2022 due to Covid-19.

**"Our daughter was able to experience a new place and new activities that she wouldn't have otherwise had access to; she was able to ride on an accessible go kart, experience swimming..."**

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**CONFIDENCE AND OPPORTUNITY**

Each year MACS holds three residential adventure breaks designed to develop new skills and increase confidence - a sail training voyage with our partners Ocean Youth Trust South, an activity weekend for MACS children under 10 and one parent at the Calvert Lakes complex and a five day activity break, again at Calvert Lakes for our 10-18 year old members. This year **36 MACS members** attended one of our adventure breaks.

**a) Calvert Lakes Residential for Under 10s**

Due to Covid-19 restrictions, only four families were able to attend the weekend this year. However, this smaller group allowed for more interaction between families and the building of family friendships. The weekend introduced children and parents to new and challenging experiences designed to build self-confidence and independence. The activities help parents to appreciate just how much their child can achieve regardless of their MACS condition

**"It was a great eye opening experience for me and my child too. I never knew the things she was capable of until we came on this trip."**

**b) Calvert Lakes Residential for 10-18 year olds**

This 6 day trip is designed to provide opportunities for our MACS young people to develop their emotional literacy and resilience through new experiences, helping them to achieve their potential both individually and together. This year, 19 young people participated in the trip including 3 young people with complex needs who required 1-2-1 support. Evaluation of the trip demonstrated improvements in

- Feeling confident
- Working in a team
- Getting on with people
- Compromise and negotiation when living with other people

**"As first time attendees at a MACS event it could not have been any better."**

**c) Sailing 16-25**

Our MACS sailing voyage in partnership with Ocean Youth Trust South, is the ultimate experience for fun, friendship and adventure. It is designed to help MACS young people develop their independence and confidence, make friends, learn new skills and most importantly to have fun! This year we took 9 young adults on our sailing break.

The trip evaluations clearly show how much the young people learned in terms of their sailing skills, with returning sailors now being very competent. The positive social impact is also very clear from their feedback.

**"I loved the voyage so much and am already missing everyone, it was an amazing opportunity to explore new places, learn new skills and have the opportunity to help others"**

**ADVICE AND SUPPORT**

**a) Online**

We now have two Facebook Support Groups. Our Family Support Group has 734 members, an increase of 67 on last year. Our Adults and Siblings group has 64 members, an increase of 9 from last year. These groups allow members to communicate, share experiences and meet new people in their area.

In September we launched a new Facebook group; MACS Services and Events, where members can find information on all our members services and upcoming events. They can contact MACS staff directly, leave feedback on services and discuss suggestions for things they would like to see. This group has 191 members and continues to grow as members join from the other groups.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**b) Helpline**

Over the last year our Helpline service received contact from over 50 people all looking for information on or support for MACS conditions. The MACS Helpline Service operates via a freephone telephone number (staffed by volunteers with lived experience of MACS) email and Web Chat. Our freephone line receives many calls each year from parents or other family members whose children have just been diagnosed with a MACS condition. Feedback shows that being able to speak to another parent in these early days has provided much needed reassurance and signposting to other support and services.

**AWARENESS WEEK**

In September 2021, we launched the 3rd MACS Awareness Week; a week of communications and social media awareness raising of MACS conditions.

We shared brand new educational videos prepared by Prof Mariya Moosajee and her team. We reached close to **5,000 people** on our social networks and were pleased to see 3 new families join as members during the week as a result of our efforts.

We also used the Awareness Week to launch our Local Social Groups campaign to help inspire our supporters to raise funds towards the network of peer support groups. So far our campaign raised £668 and will remain open throughout 2022.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

At the beginning of 2021, the outlook seemed more positive for fundraising due to Covid-19 restrictions easing and the prospect of coming together as communities once again. We were therefore optimistic that we would start to see the return to pre-pandemic income figures. However, the varying changes to rules and restrictions had a knock-on effect to fundraising; at the mid-year point we found ourselves expecting to end the year at least £100K down on where we thought we would be.

In August, we made an application to CAF for phase two of its Resilience Fund, the first of which saw a successful application for £55K of funding in 2020. We were extremely pleased to have been successful the second time around and received £78K of the funding at the end of 2021.

Our London Marathon runners made an excellent effort and we saw fundraising totals rise from the previous years' average of £1,567 per runner to an average of £2,000 per runner. Our **71 runners raised a fantastic £69,000**, which was £15,000 more than we had expected. This was a truly remarkable example of what brilliance can be achieved by our supporters when they come together to help MACS - not to mention what a difference can be made through effective stewardship and taking good care of our supporters.

The CAF grant boost, along with further results of our increased Trusts and Foundations efforts, as well as the fantastic performance of our London Marathon runners, brought our 2021 income total to £381,174. We therefore found ourselves ending the financial year with income closer to our original budget of £390,668. A very positive result for what was looking to be a worrying year for income.

We are extremely grateful to all of our fantastic supporters, as well as the very generous Trusts and Foundations who regard MACS a worthy enough cause to fund - we simply wouldn't exist with you all! We appreciate that there are many charities in need of this support, now more so than ever before, and we are truly proud that you choose us. Thank you.

**a) Income**

- 40 Trusts and Foundations generously gave to MACS.
- 71 marathon runners, pulling together to raise £69K.
- 18 independent challengers, taking on treks, climbs swims and even driving challenges!
- 17 Facebook Fundraisers, all generously asking friends and family for donations to MACS in lieu of gifts.
- 4 corporate supporters supported MACS through dress down days and retirement collections.

**b) Social Media**

In 2021, we saw our **online community grow by 307** - that's 307 new followers across our social media platforms.

- 129 on Facebook
- 86 on Instagram.
- 64 on LinkedIn.
- 28 on Twitter

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**ACHIEVEMENT AND PERFORMANCE**

**ORGANISATIONAL**

With finances stabilising and the global pandemic beginning to ease during the summer of 2021, Trustees agreed to lift the vacancy freeze put into place during 2020. This resulted in the appointment of a new Fundraising and Communication Manager (this role had been vacant since April 2020) and a part time Admin Officer.

As part of our commitment to providing more opportunities for our adult members, this year we developed a new MACS Apprenticeship Scheme. This scheme is designed to help people with lived experience of MACS to gain knowledge, skills and behaviours develop skills and knowledge that will help them develop their careers and also help MACS to develop our own talented workforce. We launched the scheme in July 2021 with a Fundraising Apprentice role and successfully recruited a MACS member with a MACS condition. Our intention is to introduce at least one new apprentice role every 18 months.

During the year, MACS also joined the Disability Confident Employer Scheme. We are currently Level 1 Disability Confident Committed and expect to be a Disability Confident Employer during 2022.

**FINANCIAL REVIEW**

**Financial position**

Despite another unpredictable year as a result of the Covid-19 pandemic, MACS ended the financial year in a relatively stable position with reserves of £259,810 up £24,242 from 2020.

Although income has not yet recovered to its pre-pandemic level, it is showing positive signs of improvement and at £381,174 is an 8.6% increase on 2020 income. This is partly due to the resumption of the London Marathon this year but also due to a very welcome increase in grants from Trusts and Foundations.

The resumption of some face-to-face member services (activity breaks, sailing and MACS Meets regional events) meant there was a significant increase in expenditure on member services from just £13,338 in 2020 to £67,883 in 2021. However, as a result of many London Marathon costs having been paid in 2020, total expenditure fell by £45,356 in 2021 from £402,288 to £356,932.

Over the year, we continued working towards our aim of diversifying our fundraising income streams. The aim being to reduce our over reliance on London Marathon and other challenge events from 73% of our total income to 30% over the next 5 years. This will be done by increasing the proportion of our income from Trusts and Foundations from 17% to 40% and all other fundraising activities from 10% to 30%.

**Reserves policy**

As previously noted, total reserves currently stand at £259,810, £96,781 of which are restricted funds. Of the remaining £163,029 unrestricted reserves £100,000 is in designated funds (£80,000 Family Weekend and £20,000 Giving Families a Break), leaving £61,565 free reserves (defined as unrestricted reserves less fixed assets and designated reserves). This equates to around 3 months operating costs and is in line with the current reserves policy of 3-6 months costs.

In light of the continuing impact of the COVID-19 pandemic, trustees have continued monitoring the appropriateness of the reserves policy. They concluded that the charity should continue its aim of free reserves equivalent to three to six months costs. This will ensure there are sufficient funds for MACS to fulfil its current and future obligations (such as redundancy costs, legal fees and wind up costs should the charity need to close) which for 2022 stand at circa £80,000 and enable MACS to respond quickly to unexpected events without needing to reduce services.

Trustees also reiterated that cashflow should not fall below £100,000 at any point in the year.

Free reserves in excess of the current reserves policy will be used to develop the infrastructure required to implement Connected and Confident.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**FINANCIAL REVIEW**

**COVID-19**

Covid-19 continued to have a significant impact on all MACS work throughout 2021. The majority of measures brought in in 2020, were maintained throughout 2021:

- Online Board and Committee meetings
- Online AGM
- Revised business strategy and operational plans to account for a significant reduction in income
- Continued member services online
- Accelerated plans to diversify income streams
- Continuing to prevent all unnecessary expenditure
- Increased oversight by the Finance Committee

**FUTURE PLANS**

After 2 years of putting things on hold because of Covid-19, we are excited about our plans for 2022 which include:

- Developing a new MACS Volunteer and Ambassador programme
- Rolling out the MACS Young Mentor Scheme
- Undertaking a wide-ranging member survey to establish need and identify gaps in current service provision.
- Building on our existing relationships to deliver more services in partnership with other charities and organisations.
- Reviewing our theory of change and developing an impact and evaluation framework to measure progress.
- Developing a research strategy
- Implementing our new fundraising strategy
- Recruiting more Trustees and a new Chair

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

MACS is a Charitable Incorporated Organisation (CIO) with an association Governing document (the constitution). This was registered on 29th May 2015 and amended on 3rd August 2016 and 4th May 2019.

**Recruitment and appointment of new trustees**

The trustees serving during the period 1st January 2021 to 31st December 2021 are listed on page 9.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

At every Annual General Meeting, one half of the Trustees retire from office (The longest serving resigning first) but they are permitted to be re-elected or re-appointed by the members.

**Organisational structure**

At any one time, the constitution stipulates there should be a minimum of four Trustees with a maximum of twelve. At least one Trustee acts as Observer, acting as the members' representative on the Board of Trustees. The members are also able to appoint two Trustees that are not a member of MACS, but the total number must not exceed the maximum of twelve Trustees. All new trustees go through an induction process.

The Board of Trustees meet four times a year and each matter is determined by a simple majority of votes of the Trustees present at the meeting, providing a quorum of at least five Trustees are present. In case of equality of votes, the Chair of the meeting has a second or casting vote.

**Decision making**

The day-to-day management of MACS is delegated to the Chief Executive. The Chief Executive meets regularly with the Chair and the full Board to review progress and address any specific operational issues.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Key management remuneration**

All salaries are benchmarked against similar size charities using the Harris Hill Salary Survey. This ensures salaries, including that of the Chief Executive, remain appropriate and competitive.

**Related parties**

During 2021, MACS continued to work in partnership with the following organisations:

Moorfields Eye Hospital NHS Foundation Trust; Ocean Youth Trust South; Calvert Trust; Oxford Brooks University, GeneVision; Connecting Communities (Scotland); Breaking Down Barriers; Humanware Technology; Guide Dogs; 1st Choice Care and Training; Haven Holidays.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161897

**Principal address**

MACS Charity  
71 - 75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ

**Trustees**

R Crow Chair  
M Moosajee (resigned 24.2.22)  
N Bowman (resigned 25.5.22)  
L Jefferies (resigned 24.2.22)  
R Hallas  
R Harrisson  
T Gordon  
G Murphy  
S Effiom (resigned 7.11.21)  
J Lupton (resigned 1.2.21)

**Independent Examiner**

Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .....15 August 2022..... and signed on its behalf by:



.....  
Robbie Crow  
Chair

**Independent Examiner's Report to the Trustees of  
MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Independent examiner's report to the trustees of MACS (Microphthalmia, Anophthalmia and Coloboma Support)**

I report to the charity trustees on my examination of the accounts of MACS (Microphthalmia, Anophthalmia and Coloboma Support) (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.



J Richardson ACA FCCA DChA  
ICAEW  
Ward Goodman  
4 Cedar Park  
Cobham Road  
Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 26th September 2022

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	156,267	214,301	370,568	349,758
<b>Charitable activities</b>					
Charitable Activities	5	1,013	-	1,013	302
Member Service Delivery		9,593	-	9,593	1,002
Investment income	4	-	-	-	80
<b>Total</b>		<u>166,873</u>	<u>214,301</u>	<u>381,174</u>	<u>351,142</u>
<b>EXPENDITURE ON</b>					
Raising funds		101,829	-	101,829	69,639
<b>Charitable activities</b>					
Charitable Activities	6	59,344	127,926	187,270	319,311
Member Service Delivery		67,833	-	67,833	13,338
<b>Total</b>		<u>229,006</u>	<u>127,926</u>	<u>356,932</u>	<u>402,288</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(62,133)</u>	<u>86,375</u>	<u>24,242</u>	<u>(51,146)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		225,162	10,406	235,568	286,714
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>163,029</u></u>	<u><u>96,781</u></u>	<u><u>259,810</u></u>	<u><u>235,568</u></u>

The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,464	-	1,464	26,815
<b>CURRENT ASSETS</b>					
Debtors	12	31,425	-	31,425	69,407
Cash at bank		162,593	96,781	259,374	171,367
		<u>194,018</u>	<u>96,781</u>	<u>290,799</u>	<u>240,774</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(32,453)	-	(32,453)	(32,021)
<b>NET CURRENT ASSETS</b>		<u>161,565</u>	<u>96,781</u>	<u>258,346</u>	<u>208,753</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>163,029</u>	<u>96,781</u>	<u>259,810</u>	<u>235,568</u>
<b>NET ASSETS</b>		<u>163,029</u>	<u>96,781</u>	<u>259,810</u>	<u>235,568</u>
<b>FUNDS</b>	14				
Unrestricted funds				163,029	225,162
Restricted funds				96,781	10,406
<b>TOTAL FUNDS</b>				<u>259,810</u>	<u>235,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 August 2022..... and were signed on its behalf by:



.....  
Rory Hallas, Treasurer

The notes form part of these financial statements

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**1. LEGAL FORM**

MACS is a charitable incorporated organisation (CIO) for the public benefit and registered with the Charity Commission in England and Wales. The principal address is noted on page 9.

**2. 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.

**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.

Challenge events - income is included when receivable by the charity, due to the nature of London Marathon fundraising it can take several months for all related income to be collected.

Donations - income is included when received by the charity. Gift aid is claimed on allowable donations.

Grants - income from government and other grants whether capital or revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and that the income can be measured reliably.

Gifts in kind - Donated gifts and services are included at their estimated market value.

**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. Irrecoverable VAT is charged against the activity for which it was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 33% on cost

**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.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**Debtors, cash and creditors**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

**3. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Gifts	-	79,700
Donations	100,896	144,043
Gift aid	12,296	15,191
Grants and Trusts Income	257,376	110,824
	370,568	349,758

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Job Retention Scheme	7,044	16,728
Other non-government grants	250,332	94,096
	257,376	110,824

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	-	80
	-	80

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
	Activity	£	£
Merchandise	Charitable Activities	1,013	302
Member services	Member Service Delivery	9,593	1,002
		<u>10,606</u>	<u>1,304</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Charitable Activities	174,194	-	13,076	187,270
Member Service Delivery	55,632	11,889	312	67,833
	<u>229,826</u>	<u>11,889</u>	<u>13,388</u>	<u>255,103</u>

**7. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable Activities	8,352	4,724	13,076
Member Service Delivery	312	-	312
	<u>8,664</u>	<u>4,724</u>	<u>13,388</u>

Included within support costs are fees paid to the independent examiner totalling £2,520 (2020: £1,920). Fees are stated inclusive of irrecoverable VAT.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

One member (2020: nil) of the Board of received travel and subsistence expenses during the year totalling £224 (2020:£nil).

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	129,480	152,860
Social security costs	8,142	9,934
Other pension costs	8,982	10,230
	<u>146,604</u>	<u>173,024</u>

The total employee benefits of the key management personnel of the charity were £65,360 (2020: £54,742).

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

	2021	2020
Head count	<u>5</u>	<u>5</u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	322,552	27,206	349,758
<b>Charitable activities</b>			
Charitable Activities	302	-	302
Member Service Delivery	1,002	-	1,002
Investment income	80	-	80
<b>Total</b>	<u>323,936</u>	<u>27,206</u>	<u>351,142</u>
<b>EXPENDITURE ON</b>			
Raising funds	69,639	-	69,639
<b>Charitable activities</b>			
Charitable Activities	302,511	16,800	319,311
Member Service Delivery	13,338	-	13,338
<b>Total</b>	<u>385,488</u>	<u>16,800</u>	<u>402,288</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(61,552)</u>	<u>10,406</u>	<u>(51,146)</u>

**RECONCILIATION OF FUNDS**

Total funds brought forward	286,714	-	286,714
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**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	225,162	10,406	235,568
<b>11. TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021	18,000	132,329	150,329
Additions	1,522	-	1,522
Disposals	(15,389)	(132,329)	(147,718)
At 31 December 2021	4,133	-	4,133
<b>DEPRECIATION</b>			
At 1 January 2021	16,695	106,819	123,514
Charge for year	1,363	-	1,363
Eliminated on disposal	(15,389)	(106,819)	(122,208)
At 31 December 2021	2,669	-	2,669
<b>NET BOOK VALUE</b>			
At 31 December 2021	1,464	-	1,464
At 31 December 2020	1,305	25,510	26,815
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021 £	2020 £
Other debtors		38	2,715
Prepayments		31,387	66,692
		31,425	69,407

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	22,360	23,053
Taxation and social security	3,815	3,032
Other creditors	6,278	5,936
	<u>32,453</u>	<u>32,021</u>

**14. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	95,162	(34,761)	2,628	63,029
Family Weekend	80,000	-	-	80,000
Giving Families a Break	50,000	(27,372)	(2,628)	20,000
	<u>225,162</u>	<u>(62,133)</u>	<u>-</u>	<u>163,029</u>
<b>Restricted funds</b>				
Pears foundation	-	8,667	-	8,667
Children in Need	6,906	-	-	6,906
Wilmcote Charitable Trust	500	-	-	500
PF Charitable Trust	2,000	-	-	2,000
Mary Robinson Trust	1,000	-	-	1,000
CAF Resilience Phase 2	-	77,708	-	77,708
	<u>10,406</u>	<u>86,375</u>	<u>-</u>	<u>96,781</u>
<b>TOTAL FUNDS</b>	<u>235,568</u>	<u>24,242</u>	<u>-</u>	<u>259,810</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	166,873	(201,634)	(34,761)
Giving Families a Break	-	(27,372)	(27,372)
	<u>166,873</u>	<u>(229,006)</u>	<u>(62,133)</u>
<b>Restricted funds</b>			
Pears foundation	10,000	(1,333)	8,667
CAF Resilience Phase 1	61,093	(61,093)	-
CAF Resilience Phase 2	77,708	-	77,708
Sir Jules Thorn	1,500	(1,500)	-
1961 Charitable Trust	3,000	(3,000)	-
Matchroom Sport	26,500	(26,500)	-
A Duvollet Charity	4,500	(4,500)	-
Gordon Fraser Charitable Trust	1,000	(1,000)	-
ALPKIT	500	(500)	-
Annett Trust	500	(500)	-
The Douglas Arter Foundation	1,000	(1,000)	-
VTCT Foundation	25,000	(25,000)	-
The Thornton Foundation	2,000	(2,000)	-
	<u>214,301</u>	<u>(127,926)</u>	<u>86,375</u>
<b>TOTAL FUNDS</b>	<u><u>381,174</u></u>	<u><u>(356,932)</u></u>	<u><u>24,242</u></u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	126,714	(61,552)	30,000	95,162
Family Weekend	80,000	-	-	80,000
Giving Families a Break	50,000	-	-	50,000
Events	30,000	-	(30,000)	-
	<u>286,714</u>	<u>(61,552)</u>	<u>-</u>	<u>225,162</u>
<b>Restricted funds</b>				
Children in Need	-	6,906	-	6,906
Wilmcote Charitable Trust	-	500	-	500
PF Charitable Trust	-	2,000	-	2,000
Mary Robinson Trust	-	1,000	-	1,000
	<u>-</u>	<u>10,406</u>	<u>-</u>	<u>10,406</u>
<b>TOTAL FUNDS</b>	<u>286,714</u>	<u>(51,146)</u>	<u>-</u>	<u>235,568</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	323,936	(385,488)	(61,552)
<b>Restricted funds</b>			
Community fund	10,000	(10,000)	-
Pears foundation	5,000	(5,000)	-
Children in Need	8,706	(1,800)	6,906
Wilmcote Charitable Trust	500	-	500
PF Charitable Trust	2,000	-	2,000
Mary Robinson Trust	1,000	-	1,000
	<u>27,206</u>	<u>(16,800)</u>	<u>10,406</u>
<b>TOTAL FUNDS</b>	<u>351,142</u>	<u>(402,288)</u>	<u>(51,146)</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	126,714	(96,313)	32,628	63,029
Family Weekend	80,000	-	-	80,000
Giving Families a Break	50,000	(27,372)	(2,628)	20,000
Events	30,000	-	(30,000)	-
	<u>286,714</u>	<u>(123,685)</u>	<u>-</u>	<u>163,029</u>
<b>Restricted funds</b>				
Pears foundation	-	8,667	-	8,667
Children in Need	-	6,906	-	6,906
Wilmcote Charitable Trust	-	500	-	500
PF Charitable Trust	-	2,000	-	2,000
Mary Robinson Trust	-	1,000	-	1,000
CAF Resilience Phase 2	-	77,708	-	77,708
	<u>-</u>	<u>96,781</u>	<u>-</u>	<u>96,781</u>
<b>TOTAL FUNDS</b>	<u>286,714</u>	<u>(26,904)</u>	<u>-</u>	<u>259,810</u>

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	490,809	(587,122)	(96,313)
Giving Families a Break	-	(27,372)	(27,372)
	<u>490,809</u>	<u>(614,494)</u>	<u>(123,685)</u>
<b>Restricted funds</b>			
Community fund	10,000	(10,000)	-
Pears foundation	15,000	(6,333)	8,667
Children in Need	8,706	(1,800)	6,906
Wilmcote Charitable Trust	500	-	500
PF Charitable Trust	2,000	-	2,000
Mary Robinson Trust	1,000	-	1,000
CAF Resilience Phase 1	61,093	(61,093)	-
CAF Resilience Phase 2	77,708	-	77,708
Sir Jules Thorn	1,500	(1,500)	-
1961 Charitable Trust	3,000	(3,000)	-
Matchroom Sport	26,500	(26,500)	-
A Duvollet Charity	4,500	(4,500)	-
Gordon Fraser Charitable Trust	1,000	(1,000)	-
ALPKIT	500	(500)	-
Annett Trust	500	(500)	-
The Douglas Arter Foundation	1,000	(1,000)	-
VTCT Foundation	25,000	(25,000)	-
The Thornton Foundation	2,000	(2,000)	-
	<u>241,507</u>	<u>(144,726)</u>	<u>96,781</u>
<b>TOTAL FUNDS</b>	<u>732,316</u>	<u>(759,220)</u>	<u>(26,904)</u>

Purposes of restricted funds

Community Fund - Contribution towards salary costs for the Regional Coordinator to develop and deliver our online MACS Meets programme during lockdown.

Pears Foundation - Contribution towards salary costs for the Regional Coordinator.

Children in Need - Delivery of a young persons wellbeing service.

Wilmcote Charitable Trust - Restricted for Calvert activity break.

PF Charitable Trust - Restricted for Calvert activity break.

Mary Robinson Trust - Restricted for work in Nottingham/East Midlands.

CAF Resilience Phase 1 & 2 - Restricted for Covid emergency response.

Sir Jules Thorn - Restricted for adventure activities.

1961 Charitable Trust - Restricted for adventure activities.

Matchroom Sport - Restricted for adventure activities.

A Duvollet Charity - Restricted to provide a sailing trip.

Gordon Fraser Charitable Trust - Restricted for adventure activities.

ALPKIT - Restricted for adventure activities.

Annett Trust - Restricted for adventure activities.

**MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**14. MOVEMENT IN FUNDS - continued**

The Douglas Arter Foundation - Restricted for adventure activities.

VTCT Foundation - restricted to fund a portion of salaries.

The Thornton Foundation - To provide specialised visually impaired learning resources or equipment.

**15. RELATED PARTY DISCLOSURES**

A member of staff who is in a personal relationship with one of the trustees received remuneration (salary and pension contributions) of £6,801 during the year (2020: £16,675). There is no interdependence between the trustee and the connected person.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**MICROPHTHALMIA, ANOPHTHALMIA & COLOBOMA SUPPORT**

England & Wales - Charity number 1161897

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# Accounts

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Charity Number: 1161897

# MACS

(Microphthalmia, Anophthalmia and  
Coloboma Support)

Report and financial statements  
For the year ended 31<sup>st</sup> December 2020



MACS (Microphthalmia, Anophthalmia  
and Coloboma Support)

Trustees' annual report  
for the year ended 31<sup>st</sup> December 2020

## 1. Administrative information

**Charity number:** 1161897

**Registered office:** MACS 945998, 71-75 Shelton Street, Covent Garden, London,  
WC2H 9JQ

**Trustees:** Trustees who served during the year and up to the date of this report were as follows:

Robbie Crow, Chair  
Rory Hallas, Treasurer  
Teresa Gordon, Observer & Trustee  
Naomi Bowman, Trustee (from 30 June 2020)  
Sylvanus Effiom, Trustee (from 30 June 2020)  
Becky Harrison, Trustee  
Lisa Jefferies, Trustee  
Jenny Lupton, Trustee (until 5 February 2021)  
Mariya Moosajee, Trustee (from 30 June 2020)  
Gary Murphy, Trustee

**Key management personnel:** Elizabeth Bates, Chief Executive

**Bankers:** CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West  
Malling, Kent, ME19 4TA

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> December 2020,

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity constitution, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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## 2. Foreword from the Chair

Welcome to MACS' 2020 Annual Report. This has undoubtedly been MACS' most challenging and difficult year. From the moment COVID-19 hit, we knew we would have to make changes to our member services. Our income streams were decimated overnight, at the time our members needed the most support. Despite these difficulties we diversified our services and designed an entire suite of new online events, engaging with **1912** members.

In July, we held our second annual MACS Awareness Week, exceeding our £2000 target by raising over £3,500 and sharing many inspiring member stories. We hope that next year we will resume work with schools, workplaces and organisations for our third annual MACS Awareness Week. Despite the cancellation of all fundraising events, we launched MACS' first ever virtual fundraising programme. From virtual marathons and cycles, member challenges to an emergency appeal, we raised an incredible £32,000 in our first year we are extremely grateful to everyone who took part in challenges and donated to our campaigns.

MACS is continuing to grow as an organisation and in 2020 we welcomed three new trustees to the Board each bringing a wealth of experience and different skill sets that will help strengthen the governance of the organisation.

To everyone who supported MACS in 2020 – without you, we simply wouldn't be able to achieve the level of impact for our member families, all over the UK. Our membership grew from 2594 to 2750 in 2020, this is thanks to the incredible work of the MACS team and all our supporters spreading awareness of MACS conditions. With the growth of our membership, we realise the need to maintain a stable stream of income to support member services. We are working hard to diversify our current streams and develop new ones, and are grateful to the trusts and supporters that have donated to us throughout 2020.

We are still in the depths of the COVID-19 pandemic and whilst some might not see the light at the end of the tunnel, the team are working extremely hard to increase our member services and to keep some routine and normality to our members.

Thank you to everyone for your ongoing support,



Robbie Crow  
Chair  
6 May 2021

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### **3. Structure, governance and management**

MACS is a Charitable Incorporated Organisation (CIO) with an association Governing document (the constitution). This was registered on 29<sup>th</sup> May 2015 and amended on 3<sup>rd</sup> August 2016 and 4<sup>th</sup> May 2019.

The trustees serving during the period 1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019 are listed on page 1.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

At every Annual General Meeting, one half of the trustees retire from office (The longest serving resigning first) but they are permitted to be re-elected or re-appointed by the members.

At any one time, the constitution stipulates there should be a minimum of four trustees with a maximum of twelve. At least one trustee acts as Observer, acting as the members' representative on the Board. The members are also able to appoint two trustees that are not a member of MACS, but the total number must not exceed the maximum of twelve trustees. All new trustees go through an induction process.

The Board meet four times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing a quorum of at least five trustees are present. In case of equality of votes, the Chair of the meeting has a second or casting vote.

#### **Objectives and history**

MACS began life in 1993 as a support network for parents whose children were born with Microphthalmia, Anophthalmia and / or Coloboma. These are rare conditions affecting approximately 10 in 100,000 births in the UK and represent approximately 25% of all childhood blindness. Parents of children with MACS conditions had little scope for information or support and MACS' initial aim was to alleviate this isolation by developing a means for families to get in touch with each other.

On 10th August 1994, MACS became a registered charity (Charity Number 1040074) and has since grown from strength to strength, building its membership base to almost 2600 people across the UK, and developing a range of effective support services and activities which assist them.

In 2014, the members approved the proposal to convert to a Charitable Incorporated Organisation (CIO). On 29th May 2015, MACS became a registered CIO (Charity Number 1161897) and all the assets of the old charity were transferred to the new charity on 30th June 2015. Converting to a CIO has enabled MACS to become a legal entity in its own right and provides greater protection for the trustees and members. Although our charity number may have changed our aims remain consistent and we continue to support our

# MACS (Microphthalmia, Anophthalmia and Coloboma Support)

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members.

MACS is the UK's only charity specifically supporting children and adults born with Microphthalmia (small, underdeveloped eyes), Anophthalmia (no eyes) or Coloboma (cleft of the eyes). Together these eye conditions account for c.25% of all childhood blindness. Our aim is to provide much-needed practical and emotional support to MACS families across the UK. Our objectives are described as:

- 1) The relief of persons suffering from Microphthalmia, Anophthalmia and/or Coloboma conditions and to support those persons and their families; and
- 2) The advancement of education of the public concerning Microphthalmia, Anophthalmia and/or Coloboma conditions

The trustees review the activities of the charity against its aims and objectives each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Vision, Mission and Values**

### **Vision**

Our vision is of a world where all people affected by MACS conditions enjoy the same opportunities as everyone else.

### **Mission**

Our mission is to become the leading authority on MACS conditions and to provide comfort and support to people impacted by them.

### **Values**

The core values of the MACS community are:

- Offering acceptance and inspiring trust
- Giving support
- Providing opportunities

### **Management**

The day-to-day management of MACS is delegated to the Chief Executive. The Chief Executive meets regularly with the Chair and the full Board to review progress and address any specific operational issues.

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### Remuneration Policy

All salaries are benchmarked against similar size charities using the Harris Hill Salary Survey. This ensures salaries, including that of the Chief Executive, remain appropriate and competitive.

### Related parties and relationships with other organisations

During 2020, MACS continued to work in partnership with the following organisations:

Boogie Beats; Circadian therapeutics; Connecting Communities (Scotland); GeneVision; Guide Dogs; Humanware Technology; Moorfields Eye Hospital NHS Foundation Trust; Ocean Youth Trust South; Oxford Brooks University, Magic Matt; Mindful Training and Ramble Tag.

## 4. Achievements and performance

2020 was an extremely difficult year for MACS and all our members. When COVID-19 hit the UK, we did not know what to expect as a charity and how it would impact us financially and the services we provide. The services we provided in the last 12 months will be highlighted in the following section.

### DELIVERING CONFIDENT AND CONNECTED

Following the success of our strategy last year, we are continuing to deliver Confident and Connected.

#### a) Making Connections

##### Membership

Despite the effect of COVID-19, we have successfully delivered services to more MACS members than ever before. We were delighted to welcome **181 new members** into the MACS family, an increase of **6%** from last year. MACS now has **2750 members** and supports over **913 families**. We look forwards to supporting them all for many more years to come.

*“The new member meetings have been invaluable over the last few months.”*

##### Events

Unfortunately, due to COVID-19 and the restrictions that came with it, MACS could not hold our annual Family Weekend or any regional events. We knew that our members needed our support more than ever, so we moved all our events online via Zoom.

The advantage of holding online events was that MACS was able to reach more families

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than ever. From workshops to quizzes, we held a variety of online events throughout the year attracting over **1900 attendances** .

In place of our annual Family Weekend, we held two online Family Days, providing workshops, entertainment, and updates on the charity. Due to the success of these events and positive feedback from members, online Family Days will continue as a regular member service for the future.

In keeping with our ambition to provide more practical support for our members, this year allowed us to explore a more diverse range of workshops. Workshops on prosthetics and medical research, mindfulness, and sleep and psychological studies.

*“These events have been an absolute lifesaver. They have saved me from feeling isolated during some very dark times during lockdown. Thank you so much for keeping us together as a community.” – MACS Member*

## **b) Giving Families a Break**

### **Respite Breaks**

Our respite breaks have always been a critical service offered by MACS as we recognise the benefits having a break away from home brings to our members. Regrettably, and due to COVID-19, families were unable to access this service in 2020, and we are unsure when it might be able to recommence in 2021.

Towards the end of 2020 trustees reviewed the current respite break service with the aim of offering our members more flexible breaks in 2021 and extending access to more members. As a result of this review the decision was taken to = sell the MACS owned caravan sited in Dorset and reinvesting the capital and revenue costs of running the caravan into a new Family Break service which, pending the sale of the caravan, we hope to launch once COVID-19 restrictions are relaxed.

## **c) Confidence and Opportunity**

Unfortunately, due to COVID-19, our usual residential adventure activities designed to help our young members develop new skills and increase confidence could not be fulfilled. Instead, we gave our members the chance to lead workshops based on their hobbies and things they enjoy.

**28% of our online events were led by members**, from creative-writing workshops to quizzes.

*“Thank you for having these ideas to bring MACS closer by using zoom events such as afternoon chats and quizzes and much more. It really made me like confidence have improved talking about my eye conditions and problems in*

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*education a lot more. Also meeting new people is a great way to know yourself a lot more. Roll on for more of the MACS Family virtual events!"*

**d) Advice and support**

**Online**

We now have two Facebook Support Groups. Our Family Support Group has 667 members, up by 63 from 2019 and our Adults and Siblings Group, launched during the year, has 56 members. These groups allow members to communicate, share experiences and meet new people in their area. They also allow members to discuss what events they would like MACS to provide and to find details on upcoming events.

**Helpline**

Our telephone helpline, solely staffed by people with lived experience of the MACS conditions, receives many calls each year from parents and carers whose children have just been diagnosed with a MACS condition. Being able to speak to another parent in these early days has provided much needed reassurance and signposting to other support and services. Also, MACS adults who may have lost touch with the charity can now contact to get the support they need.

**e) Campaigns**

**Awareness Week**

In July 2020, we held our second MACS Awareness Week. We shared lots of member stories and videos digital Mini MACS Goes on Tour photo challenge. Although the campaign was primarily aimed at raising awareness of MAC conditions and MACS the charity, we also raised over £3,500, exceeding our initial target of £2,000

**Fundraising**

Before the pandemic struck, we had 150 runners due to take part in the Virgin Money London Marathon 2020 on 26<sup>th</sup> April. After a period of uncertainty, it was announced that the event would be moved to an autumn date, with a virtual 2.6 Challenge taking its place in April. MACS acted quickly to set up a MACS Virtual Marathon to take place on the original marathon on 26<sup>th</sup> April as well as the 2.6 Challenge campaign organised by Virgin Money. Both were very well received, and we had 61 runners taking part in the MACS Virtual Marathon, with a further 6 people taking part in the 2.6 virtual challenge and the MACS Mini Marathon, raising over £5,000.

In the autumn, amidst the ongoing pandemic, we were faced with the news that the postponed London Marathon event needed to be called off completely. Our runners would have their places deferred to future years, with the October event being replaced

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by a virtual version. As such, we had 110 runners taking part in the 2021 Virtual Virgin Money London Marathon, raising £18,000 throughout October.

In December we launched MACS' first emergency appeal to help raise additional funds. Thanks to the generosity of our supporters, the appeal raised over £6,600.

We also had **7 cyclists** in the Virtual Ride London event, raising **£2,215** for MACS.

We are so grateful to the **32 Charitable Trusts** who generously gave us grants so we could continue delivering our much-needed services.

We thank all the dedicated individuals who support MACS through taking part in personal challenges, requesting donations in lieu of birthday gifts, and making regular and one-off donations to support our valuable services.

#### f) Organisational

The COVID-19 pandemic and the cancellation of the London Marathon, our largest income stream, had a significant impact on the staffing structure of the charity. We implemented a recruitment freeze at the beginning of April resulting in a senior post remaining vacant all year. We also moved quickly to place one member of staff on furlough at the beginning of lockdown and they remained on furlough for the remainder of the year. When flexible furlough was introduced, the remaining members of staff were also furloughed for 1 day per week which reduced our expenditure and relieved pressure on our cashflow.

In June, we completed implementation of our new CRM system for members. This has allowed us to manage and analyse member data more effectively and will be a significant help in putting together fundraising bids in the future.

### 5. Plans for the future

Sadly, the events of 2020 meant much of our 3-year operational plan to deliver our Connected and Confident strategy had to be put on hold. Subject to any further disruption from COVID-19, during 2021 we will resume our plans to:

#### ***Develop the Charity Infrastructure***

- Rolling out our CRM system to encompass our supporter database
- Improving our administrative systems & processes
- Growing & diversifying our income streams
- Developing the MACS Board
- Increasing partnership working

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***Growing Services***

- Involving members and ensuring lived experience informs the development of services
- Developing our regional and local programmes
- Increasing the breadth and depth of our member services

***Raising Awareness***

- Increase public awareness of MAC conditions & MACS the Charity
- Improving knowledge of MAC conditions

**COVID-19**

As with many other organisations, the unprecedented circumstances caused by the COVID-19 pandemic at the beginning of 2020 had a significant impact on MACS. The Board acted swiftly at the start of the pandemic to mitigate this impact by:

- Immediately moving Board and Committee meetings online
- Resetting our business strategy and operational plans to account for a significant reduction in income
- Shifting member services online
- Accelerating our plans to diversify income streams
- Reducing all unnecessary expenditure
- Increasing oversight by the Finance Committee through monthly meetings
- Reviewing our reserves policy

As a result of the ongoing pandemic, the MACS Board had to decide whether to hold the 2020 AGM as a virtual meeting, postpone until later in the year or cancel altogether. Taking account of the following issues, the Board took the decision to cancel the 2020 AGM.

- Online meetings are not accessible for many of our members and therefore would only serve to further disenfranchise people who are already disadvantaged. It would also lead to the loss of one of their few rights.
- Concerns that we would not be able to get sufficient members to enable an online meeting to be quorate.
- Previous experience of using postal votes for an AGM resolution had been unsuccessful resulting in 0 votes.
- Many MACS members are in the 'at risk' group and it was unclear whether they would be able to travel to an AGM even if it was postponed until later in the year. Again, holding an AGM later in the year could still severely disadvantage a section of our membership.
- Given the significant loss of income because of the pandemic, the costs of holding a physical meeting later in the year (which would require overnight accommodation for many of our members) would be cost prohibitive and potential compromise the ongoing sustainability of the charity.

# MACS (Microphthalmia, Anophthalmia and Coloboma Support)

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## 6. Financial review

Despite a very difficult financial year which saw income levels drop across the charity sector, MACS ended the financial year in a relatively stable position with reserves of £235,568 compared to £286,714 in 2019.

As with the trend across the charity sector, MACS' income fell by 33% from £528,399 in 2019 to £351,142 however, this was offset by a similar 30% reduction in expenditure from £572,602 in 2019 to £402,288 in 2020.

The reduction in income was, in the main, due to the cancellation of the 2020 London Marathon, MACS' largest income stream. The cancellation resulted in income raised by MACS London Marathon runners dropping by over £200,000 from 2019 levels. To mitigate against this significant reduction in income, MACS pushed forward with the plans started in 2019 to diversify income streams. Despite the very difficult fundraising environment brought about by the COVID-19 pandemic, the new fundraising strategy delivered increases in both digital fundraising and grants from Trusts. Digital fundraising activity grew Individual Giving by 42% from £77,648 in 2019 to £110,202 in 2020 and Trusts income saw a moderate increase of 18% from £79,690 to £94,096. We are confident that both of these sources will continue to deliver increased income in 2021.

Although the reduction in expenditure was largely due to the curtailment of MACS member activities such as our Family Weekend event, confidence building activity weeks and MACS Meets regional events due to restrictions imposed in response to the COVID-19 pandemic, trustees and the Chief Executive also took action to reduce expenditure in other areas. This included:

- Taking advantage of the Government's Job Retention Scheme (furlough). One member of staff was placed on full time furlough at the beginning of the Government's scheme and remained on furlough throughout the year. The remaining staff were subsequently placed on flexible furlough to ensure the charity could continue operating key functions whilst reducing expenditure.
- Imposing a recruitment freeze which meant a full-time vacancy was not filled when the previous post holder left in March 2020.
- Cancelling non-essential subscriptions and memberships
- Deciding to sell the MACS owned caravan sited in Dorset which would release c. £11,000 p.a. revenue costs from 2021.

As previously noted, despite very difficult circumstances MACS's reserves remain relatively strong at £235,568. In light of changes to services brought about by COVID-19, the trustees reviewed the appropriateness of the current designated funds. Following that review the decision was made to:

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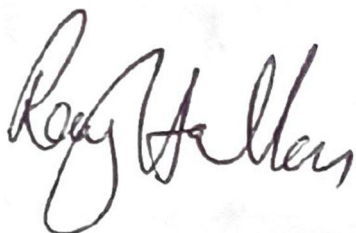
- maintain the Family Weekend designated fund at its current level (£80,000);
- replace the Mobile Caravans designated fund with a Giving Families a Break designated fund of £50,000. This fund will cover the cost of renting holiday accommodation, in case of depleted incoming resources in future years, for the benefit of members especially those experiencing financial hardship.
- remove the Events designated fund (£30,000). These events are normally funded in the preceding year and therefore the fund was moved back into general reserves.

Taking into account the changes to the designated funds, the amount of **free reserves now stands at £95,162** or just under 3 months running costs, compared to £126,714 in 2019. Whilst this is less than the Charity's agreed reserves policy of 4 months running costs or £100,000, given the unprecedented circumstances of 2020, the trustees believed this is an acceptable end of year position.

### Reserves policy

In light of the COVID-19 pandemic the trustees again reviewed the reserves policy and concluded that maintaining a value equivalent to three – six months costs would be an appropriate level of free reserves to aim for. This would both ensure there are sufficient funds for MACS to fulfil its current and future obligations and enable MACS to respond quickly to unexpected events without needing to reduce services. Trustees reiterated that unrestricted free reserves should not fall below £100,000. Whilst this was not achieved in 2020, trustees were satisfied this was due to the exceptional circumstances of the COVID-19 pandemic.

Free reserves in excess of the current reserves policy will be used to develop the infrastructure required to implement the new strategy Connected and Confident.



Rory Hallas (Treasurer)  
6 May 2021

MACS (Microphthalmia, Anophthalmia  
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Trustees' annual report  
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## Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees are required to follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the trustees on 06 May 2021 and signed on their behalf  
by,



Rory Hallas (Treasurer)  
6 May 2021

Independent examiner's report  
To the members of  
MACS (Microphthalmia, Anophthalmia and Coloboma Support)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2019 which are set out on pages 14 to 28.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity 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.

*Jennifer Daniel*

Jennifer Daniel FCCA DChA

Slade & Cooper Limited, Chartered Certified Accountants  
Beehive Mill, Jersey Street  
Manchester, M4 6JG

Date 03/09/2021

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Statement of Financial Activities  
for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	322,552	27,206	349,758	500,939
Charitable activities:	4	1,304	-	1,304	27,310
Investments	5	80	-	80	150
<b>Total income</b>		<b>323,936</b>	<b>27,206</b>	<b>351,142</b>	<b>528,399</b>
<b>Expenditure on:</b>					
Raising funds	7	69,639	-	69,639	142,175
Charitable activities:	7	315,849	16,800	332,649	430,427
<b>Total expenditure</b>		<b>385,488</b>	<b>16,800</b>	<b>402,288</b>	<b>572,602</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(61,552)</b>	<b>10,406</b>	<b>(51,146)</b>	<b>(44,203)</b>
Transfer between funds				-	-
<b>Net movement in funds for the year</b>		<b>(61,552)</b>	<b>10,406</b>	<b>(51,146)</b>	<b>(44,203)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		286,714	-	286,714	330,917
<b>Total funds carried forward</b>		<b>225,162</b>	<b>10,406</b>	<b>235,568</b>	<b>286,714</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Balance Sheet  
as at 31 December 2020

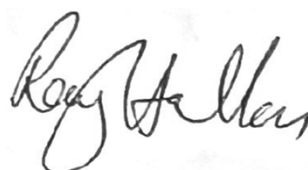
	Note	2020	2019
		£	£
<b>Fixed assets</b>			
Tangible assets	11	26,815	31,691
<b>Total fixed assets</b>		<b>26,815</b>	<b>31,691</b>
<b>Current assets</b>			
Debtors	12	69,407	33,834
Cash at bank and in hand		171,367	237,194
<b>Total current assets</b>		<b>240,774</b>	<b>271,028</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	13	(32,021)	(16,005)
<b>Net current assets</b>		<b>208,753</b>	<b>255,023</b>
<b>Net assets</b>		<b>235,568</b>	<b>286,714</b>
<b>Funds of the charity:</b>			
Restricted income funds	14	10,406	-
Unrestricted income funds	15	225,162	286,714
<b>Total charity funds</b>		<b>235,568</b>	<b>286,714</b>

The notes on pages 17 to 29 form part of these accounts.

Approved by the trustees on 06/05/2021 and signed on their behalf by:



Robert Crow (Chair)



Rory Hallas (Treasurer)

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Statement of Cash Flows  
for the year ending 31 December 2020

	Note	2020 £	2019 £
<b>Cash provided (used in)/by operating activities</b>	17	<b>(65,907)</b>	<b>(47,116)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		80	150
Purchase of tangible fixed assets		-	(2,611)
<b>Cash provided (used in)/by investing activities</b>		<b>80</b>	<b>(2,461)</b>
Increase/(decrease) in cash and cash equivalents in the year		(65,827)	(49,577)
Cash and cash equivalents at the beginning of the year		237,194	286,771
<b>Cash and cash equivalents at the end of the year</b>		<b>171,367</b>	<b>237,194</b>

# MACS (Microphthalmia, Anophthalmia and Coloboma Support)

## Notes to the accounts for the year ended 31 December 2020

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

MACS (Microphthalmia, Anophthalmia and Coloboma Support) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Preparation of the accounts on a going concern basis**

The accounts are approved during a period where there is much uncertainty as a result of COVID-19. The Charity is constantly assessing the short and long term impact on its fundraising. There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

### Notes to the accounts for the year ended 31 December 2020 (continued)

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Running events - income is included when receivable by the charity, the point at which this becomes certain. Due to the nature of the London Marathon fundraising it can take several months for all related income to be collected.

Donations - these are generally included when received by the charity, since it is virtually impossible to be certain of the income before this point. Gift aid recoverable on donations received is included once this can be quantified with reasonable certainty.

Legacies - entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

### Notes to the accounts for the year ended 31 December 2020 (continued)

#### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise entry cost for sporting events, staff costs and fundraising collateral cost.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **h Allocation of support and governance costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Depreciation is provided at a rate calculated to write off the excess of cost over estimated residual value evenly over the estimated useful economic lives of each class of assets, subject to annual review.

Mobile caravan homes	Over the term of the site lease (currently between 6.67% - 15% on cost)
Office fixtures and equipment	20% - 33% on cost

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

### Notes to the accounts for the year ended 31 December 2020 (continued)

#### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **n Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### **o Pensions**

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

### 2 Legal status of the charity

The charitable incorporated organisation (CIO), registered as a charity in England & Wales.

### 3 Income from donations and legacies

	Unrestricted	Restricted	Total 2020 £	Total 2019 £
Running events	114,643	-	114,643	316,423
Other sporting events	4,052	-	4,052	25,594
Donations	110,202	-	110,202	77,648
Trusts income	66,890	27,206	94,096	79,690
Regional & activity events	10,037	-	10,037	1,584
Other grants (Government Job Retention Scheme)	16,728	-	16,728	-
	322,552	27,206	349,758	500,939
<b>Total</b>	322,552	27,206	349,758	500,939

### 4 Income from charitable activities

	Total 2020 £	Total 2019 £
Family Weekend income	* (98)	19,020
Caravan income	1,100	8,290
Other income	302	-
	1,304	27,310
<b>Total</b>	1,304	27,310

\* Refund of income recognised in previous year

### 5 Investment income

	Total 2020 £	Total 2019 £
Income from bank deposits	80	150
	80	150
	80	150

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**6 Cost of sporting events**

	2020	2019
	£	£
Directly attributable running event costs	6,984	53,075
Income processing fees	3,873	4,715
Staff costs	12,809	57,081
General administrative expenses	25,720	41,399
Postage and printing	776	331
Travel and subsistence	-	1,714
	<hr/>	<hr/>
	50,162	158,315
	<hr/> <hr/>	<hr/> <hr/>

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**7 Analysis of expenditure on charitable activities**

	Expenditure on raising funds £	Family Weekend and Events £	Caravan Expenses £	Grants £	Support for Families £	Awareness of MACS £	Total 2020 £	Total 2019 £
Family Weekend	-	-	-	-	-	-	-	113,922
Cost of Sporting Events (see note 6)	25,080	-	-	-	12,541	12,541	50,162	158,315
Caravan Expenses	-	-	-	-	5,546	-	5,546	35,078
Grants made to MACS families	-	-	-	32,975	-	-	32,975	30,493
General Support	2,003	1,416	1,359	1,360	3,316	2,335	11,789	2,915
General Fundraising	25,707	-	-	-	-	-	25,707	36,055
Staff Costs	7,731	30,816	30,816	30,816	30,816	30,816	161,811	107,334
Travel and Subsistence	261	553	43	43	465	133	1,498	4,738
Professional Fees	7,611	432	432	432	88,137	432	97,476	14,600
Stationery	-	-	-	-	-	-	-	94
Design and Printing	150	99	-	-	3,313	2,053	5,615	36,608
Telephone and postage	588	389	389	389	2,267	631	4,653	900
Computer Costs	-	57	-	-	-	-	57	420
Sundry Expenses	508	508	508	508	509	1,285	3,826	9,697
Activities and entertainments	-	873	-	-	300	-	1,173	21,433
<b>Total</b>	<b>69,639</b>	<b>35,143</b>	<b>33,547</b>	<b>66,523</b>	<b>147,210</b>	<b>50,226</b>	<b>402,288</b>	<b>572,602</b>
<i>Total 2019</i>	<i>142,175</i>	<i>161,554</i>	<i>40,629</i>	<i>33,474</i>	<i>94,266</i>	<i>100,504</i>	<i>572,602</i>	
							2020 £	2019 £
							16,800	-
							385,488	572,602
							402,288	572,602

# MACS (Microphthalmia, Anophthalmia and Coloboma Support)

## Notes to the accounts for the year ended 31 December 2020 (continued)

### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	4,876	4,876
Accountancy fee	1,300	1,200
Independent examiner's fees	300	300
	<u>          </u>	<u>          </u>

### 9 Staff costs

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	152,860	147,840
Social security costs	9,934	10,021
Pension costs	10,230	6,553
	<u>          </u>	<u>          </u>
	<u>173,024</u>	<u>164,414</u>

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 5.25 (2019: 7).

The average full time equivalent number of staff employed during the period was 5.05 (2019: 4.5).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £54,742 (2019: £40,729).

### 10 Trustee remuneration and expenses, and related party transactions

A member of staff who is in a personal relationship with one of the trustees received remuneration (salary) of £16,675 during the year (2019: £5,029). There is no interdependence between the trustee and the connected person.

Nil members (2019: four) of the Board of received travel and subsistence expenses during the year (2019:£3,531).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**11 Fixed assets: tangible assets**

<b>Cost</b>	Mobile Caravan £	Equipment £	Total £
At 1 January 2020	132,329	18,000	150,329
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	132,329	18,000	150,329
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 January 2020	102,596	16,042	118,638
Charge for the year	4,223	653	4,876
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	106,819	16,695	123,514
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 December 2020	25,510	1,305	26,815
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2019</i>	<i>29,733</i>	<i>1,958</i>	<i>31,691</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**12 Debtors**

	2020 £	2019 £
Trade debtors	-	135
Other debtors	2,715	4,857
Prepayments and accrued income	66,692	28,842
	<hr/>	<hr/>
	69,407	33,834
	<hr/> <hr/>	<hr/> <hr/>

**13 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	23,053	4,540
Other creditors and accruals	5,936	7,739
Taxation and social security costs	3,032	3,726
	<hr/>	<hr/>
	32,021	16,005
	<hr/> <hr/>	<hr/> <hr/>

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**14 Analysis of movements in restricted funds**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
National Lottery					
Community Fund	-	10,000	(10,000)	-	-
Pears Foundation	-	5,000	(5,000)	-	-
Children in Need	-	8,706	(1,800)	-	6,906
Wilmcote Charitable Trust	-	500	-	-	500
PF Charitable Trust	-	2,000	-	-	2,000
Mary Robinson Trust	-	1,000	-	-	1,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	27,206	(16,800)	-	10,406
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Name of  
restricted fund**

**Description, nature and purposes of the fund**

National Lottery Community Fund:	Contribution towards salary costs for the Regional Co-ordinator to develop & deliver our online MACS Meets programme during lockdown.
Pears Foundation:	Contribution towards the salary costs of the Regional Co-ordinator to
Children in Need:	Delivery of a young persons' wellbeing service.
Wilmcote Charitable Trust	Restricted for Calvert activity break in 2021.
PF Charitable Trust:	Restricted for Calvert activity break in 2021.
Mary Robinson Trust:	Restricted for work in Nottingham/East Midlands. Funding to be used as a contribution towards the costs of a regional event being planned in the East Midlands in summer 2021.

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**15 Analysis of movement in unrestricted funds**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2020 £
General Fund	126,714	323,936	(385,488)	30,000	95,162
Family Weekend	80,000	-	-	-	80,000
Giving Families a Break	50,000	-	-	-	50,000
Events	30,000	-	-	(30,000)	-
	<u>286,714</u>	<u>323,936</u>	<u>(385,488)</u>	<u>-</u>	<u>225,162</u>
<b>Previous reporting period</b>	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 December 2019 £</i>
General Fund	170,917	528,399	(572,602)	-	126,714
Family Weekend	80,000	-	-	-	80,000
Mobile Caravan	50,000	-	-	-	50,000
Events	30,000	-	-	-	30,000
	<u>330,917</u>	<u>528,399</u>	<u>(572,602)</u>	<u>-</u>	<u>286,714</u>

**Name of  
unrestricted fund**

**Description, nature and purposes of the fund**

General fund	The free reserves after allowing for all designated funds
Family Weekend	The "Family weekend" fund is a designated fund to cover the costs of organising the annual family weekend and Annual General Meeting event in case of depleted incoming resources in future years.
Giving Families A Break	The "Giving Families A Break" fund is a designated fund to cover the cost of renting holiday accommodation for the benefit of members in case of depleted incoming resources in future years.
Events	The "Events fund" is a designated fund to cover the costs of organising certain other annual events, including sailing and other regional events, in case of depleted incoming resources in future years. As these events are normally funded in the preceding year, this designated fund has now been moved to the General Fund.

MACS (Microphthalmia, Anophthalmia and Coloboma Support)

Notes to the accounts for the year ended 31 December 2020 (continued)

**16 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	26,815	-	-	26,815
Other net current assets/(liabilities)	68,347	130,000	10,406	208,753
	<hr/>	<hr/>	<hr/>	<hr/>
Total	95,162	130,000	10,406	235,568
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**17 Reconciliation of net movement in funds to net cash flow from operating activities**

	2020 £	2019 £
<b>Net income/(expenditure) for the year</b>	(51,146)	(44,203)
<b>Adjustments for:</b>		
Depreciation charge	4,876	4,876
Dividends, interest and rents from investments	(80)	(150)
Decrease/(increase) in debtors	(35,573)	(14,054)
Increase/(decrease) in creditors	16,016	6,415
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	(65,907)	(47,116)
	<hr/> <hr/>	<hr/> <hr/>