

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)**

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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.

A handwritten signature in black ink that reads "Robbie Crow". The signature is written in a cursive, flowing style.

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 on15 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	156,267	214,301	370,568	349,758
Charitable activities	5				
Charitable Activities		1,013	-	1,013	302
Member Service Delivery		9,593	-	9,593	1,002
Investment income	4	-	-	-	80
Total		<u>166,873</u>	<u>214,301</u>	<u>381,174</u>	<u>351,142</u>
 EXPENDITURE ON					
Raising funds		101,829	-	101,829	69,639
Charitable activities	6				
Charitable Activities		59,344	127,926	187,270	319,311
Member Service Delivery		67,833	-	67,833	13,338
Total		<u>229,006</u>	<u>127,926</u>	<u>356,932</u>	<u>402,288</u>
 NET INCOME/(EXPENDITURE)		<u>(62,133)</u>	<u>86,375</u>	<u>24,242</u>	<u>(51,146)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		225,162	10,406	235,568	286,714
 TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	11	1,464	-	1,464	26,815
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	13	(32,453)	-	(32,453)	(32,021)
NET CURRENT ASSETS		<u>161,565</u>	<u>96,781</u>	<u>258,346</u>	<u>208,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		163,029	96,781	259,810	235,568
NET ASSETS		<u>163,029</u>	<u>96,781</u>	<u>259,810</u>	<u>235,568</u>
FUNDS	14				
Unrestricted funds				163,029	225,162
Restricted funds				96,781	10,406
TOTAL FUNDS				<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
	<u>370,568</u>	<u>349,758</u>

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
	<u>257,376</u>	<u>110,824</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	-	80
	<u>-</u>	<u>80</u>

**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
	5	5
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	322,552	27,206	349,758
Charitable activities			
Charitable Activities	302	-	302
Member Service Delivery	1,002	-	1,002
Investment income	80	-	80
Total	<u>323,936</u>	<u>27,206</u>	<u>351,142</u>
EXPENDITURE ON			
Raising funds	69,639	-	69,639
Charitable activities			
Charitable Activities	302,511	16,800	319,311
Member Service Delivery	13,338	-	13,338
Total	<u>385,488</u>	<u>16,800</u>	<u>402,288</u>
NET INCOME/(EXPENDITURE)	<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**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £	Restricted funds £	Total funds £
<u>225,162</u>	<u>10,406</u>	<u>235,568</u>

TOTAL FUNDS CARRIED FORWARD

11. TANGIBLE FIXED ASSETS

Fixtures and fittings £	Motor vehicles £	Totals £
COST		
At 1 January 2021	18,000	150,329
Additions	1,522	1,522
Disposals	(15,389)	(147,718)
<u>At 31 December 2021</u>	<u>4,133</u>	<u>4,133</u>
DEPRECIATION		
At 1 January 2021	16,695	123,514
Charge for year	1,363	1,363
Eliminated on disposal	(15,389)	(122,208)
<u>At 31 December 2021</u>	<u>2,669</u>	<u>2,669</u>
NET BOOK VALUE		
At 31 December 2021	1,464	1,464
<u>At 31 December 2020</u>	<u>1,305</u>	<u>26,815</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	38	2,715
Prepayments	31,387	66,692
	<u>31,425</u>	<u>69,407</u>

**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
	£	£	£	£
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>381,174</u>	<u>(356,932)</u>	<u>24,242</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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	323,936	(385,488)	(61,552)
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<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.