

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)**

**Contents of the Financial Statements
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
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**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
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**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
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**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 on27th 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
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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 £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 155,133 | 115,728 | 270,861 | 370,568 |
| Charitable activities | 5 | | | | |
| Charitable Activities | | 667 | - | 667 | 1,013 |
| Member Service Delivery | | 4,244 | - | 4,244 | 9,593 |
| Investment income | 4 | 105 | - | 105 | - |
| Total | | <u>160,149</u> | <u>115,728</u> | <u>275,877</u> | <u>381,174</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 46,799 | - | 46,799 | 101,829 |
| Charitable activities | 6 | | | | |
| Charitable Activities | | 134,915 | 125,837 | 260,752 | 187,270 |
| Member Service Delivery | | 90,372 | - | 90,372 | 67,833 |
| Total | | <u>225,286</u> | <u>125,837</u> | <u>351,124</u> | <u>255,103</u> |
| NET INCOME/(EXPENDITURE) | | (111,937) | (10,109) | (122,046) | 24,242 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 163,029 | 96,781 | 259,810 | 235,568 |
| TOTAL FUNDS CARRIED FORWARD | | <u>51,092</u> | <u>86,672</u> | <u>137,764</u> | <u>259,810</u> |

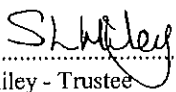
The notes form part of these financial statements

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

**Balance Sheet
31 December 2022**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 11 | 1,684 | - | 1,684 | 1,464 |
| CURRENT ASSETS | | | | | |
| 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> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (47,910) | - | (47,910) | (32,453) |
| NET CURRENT ASSETS | | <u>49,408</u> | <u>86,672</u> | <u>136,080</u> | <u>258,346</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>51,092</u> | <u>86,672</u> | <u>137,764</u> | <u>259,810</u> |
| NET ASSETS | | <u>51,092</u> | <u>86,672</u> | <u>137,764</u> | <u>259,810</u> |
| FUNDS | 14 | | | | |
| Unrestricted funds | | | | 51,092 | 163,029 |
| Restricted funds | | | | 86,672 | 96,781 |
| TOTAL FUNDS | | | | <u>137,764</u> | <u>259,810</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 27th 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 |
|------------|----------|----------|
| | 7 | 5 |
| 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 £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 156,267 | 214,301 | 370,568 |
| Charitable activities | | | |
| Charitable Activities | 1,013 | - | 1,013 |
| Member Service Delivery | 9,593 | - | 9,593 |
| Total | <u>166,873</u> | <u>214,301</u> | <u>381,174</u> |
| EXPENDITURE ON | | | |
| Raising funds | 101,829 | - | 101,829 |
| Charitable activities | | | |
| Charitable Activities | 59,344 | 127,926 | 187,270 |
| Member Service Delivery | 67,833 | - | 67,833 |
| Total | <u>229,006</u> | <u>127,926</u> | <u>356,932</u> |
| NET INCOME/(EXPENDITURE) | (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**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 225,162 | 10,406 | 235,568 |
| TOTAL FUNDS CARRIED FORWARD | <u>163,029</u> | <u>96,781</u> | <u>259,810</u> |

11. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|-----------------------|----------------------------------|
| COST | |
| At 1 January 2022 | 4,133 |
| Additions | 1,758 |
| At 31 December 2022 | <u>5,891</u> |
| DEPRECIATION | |
| At 1 January 2022 | 2,669 |
| Charge for year | 1,538 |
| At 31 December 2022 | <u>4,207</u> |
| NET BOOK VALUE | |
| At 31 December 2022 | <u>1,684</u> |
| At 31 December 2021 | <u>1,464</u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---------------|---------------|---------------|
| Other debtors | 3,215 | 38 |
| Prepayments | <u>42,334</u> | <u>31,387</u> |
| | <u>45,549</u> | <u>31,425</u> |

**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 |
|---------------------------|----------------|-----------------------------|-------------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| 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>51,092</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 | (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>86,672</u> |
| TOTAL FUNDS | <u>259,810</u> | <u>(122,046)</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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 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> |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| 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 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 £ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| 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 Duvoillet 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 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 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| 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> |
| 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 | - | 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> |
| TOTAL FUNDS | <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 £ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 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> |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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 Duvoillet 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).