

REGISTERED CHARITY NUMBER: 1161897

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

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

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

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for the Year Ended 31 December 2023**

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

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Welcome to MACS' 2023 Annual Trustees' Report.

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

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

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

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

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

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

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

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

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

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

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

Teresa Gordon  
Chair of Trustees and Acting CEO  
June 2024

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

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

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

Our constitutional objectives are:

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

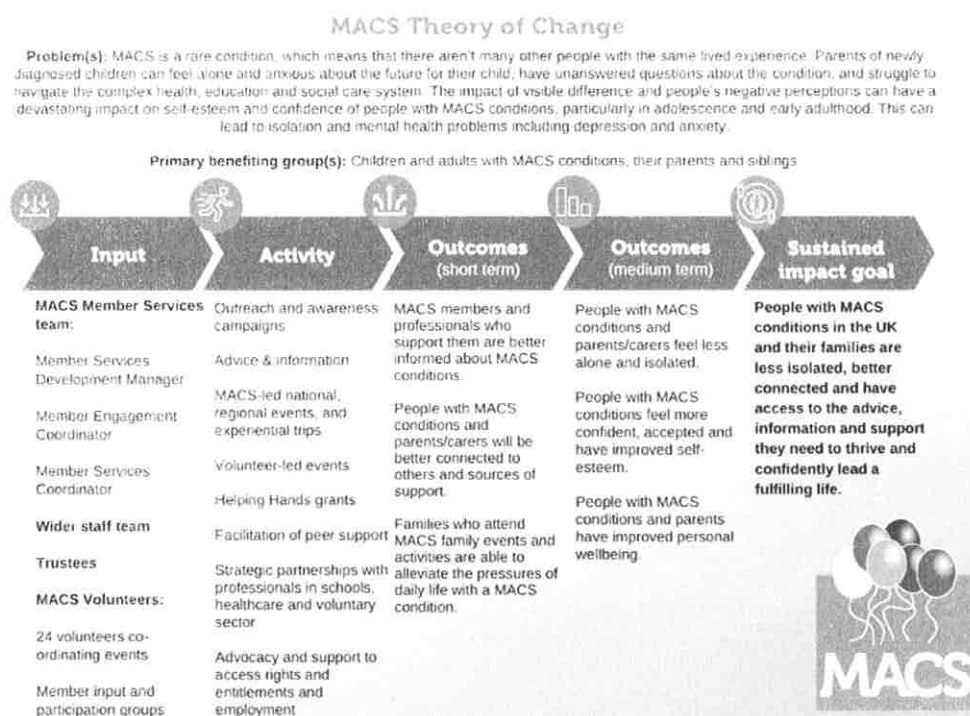
The Trustees review the charity's aims, objectives, and activities annually. This report outlines the charity's achievements and the outcomes of its work during the reporting period. It highlights the success of each key activity and the benefits provided to the people we are set up to help. This review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

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

## MACS (Microphthalmia, Anophthalmia and Coloboma Support)

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

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



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

#### Vision, Mission, and Values

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

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

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

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

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

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

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

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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

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

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

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

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

##### **Advice and Information**

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

##### 2023 Engagement Stats

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

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

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

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

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

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

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

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

**MACS-led events and experiential trips**

MACS Meet-Ups

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

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

MACS Adults' Meet-Up

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

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

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

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

MACS Adventure Trip

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

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

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

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

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

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

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

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

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

#### Sailing

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

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

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

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

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

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

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

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

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

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

#### **Helping Hand grants**

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

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

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

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

In 2023:

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



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

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

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

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

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

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

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

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

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

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

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

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

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

**Performance against budget**

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

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

**Achievements**

Trusts and Foundations

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

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

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

Challenge event sponsorship

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

Other income

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

**Performance against strategic objectives**

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

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

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

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

**Reserves policy**

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

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

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

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

**Financial Review**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

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

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

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

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

**Decision making**

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

**Key management remuneration**

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

**Related parties**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161897

**Principal address**

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

**Trustees**

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

**Independent Examiner**

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

MACS (Microphthalmia, Anophthalmia and  
Coloboma Support)

Report of the Trustees  
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Scottish Registered Charity Number  
SC052711

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

  
T Gordon - Trustee

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



I M Rodd BSc FCA FCCA

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

Date: 26 September 2024

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

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

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

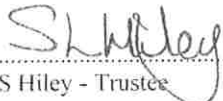
The notes form part of these financial statements

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

**Balance Sheet  
31 December 2023**

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

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

  
S Hiley - Trustee

The notes form part of these financial statements



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

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

**1. LEGAL FORM**

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

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

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

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

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

**Expenditure**

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

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

**Tangible fixed assets**

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

Fixtures and fittings 33% on cost.

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

**Taxation**

The charity is exempt from tax on its charitable activities.

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

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

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

**Debtors, cash and creditors**

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

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

**3. DONATIONS AND LEGACIES**

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

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

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

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

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

**4. OTHER TRADING ACTIVITIES**

	2023	2022 as restated
	£	£
Other Income	<u>308</u>	<u>-</u>

**5. INVESTMENT INCOME**

	2023	2022 as restated
	£	£
Deposit account interest	<u>255</u>	<u>105</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022 as restated
	Activity	£	£
Member services	Charitable Activities	340	145
Merchandise	Charitable Activities	752	522
Member services	Member Service Delivery	<u>2,400</u>	<u>4,244</u>
		<u>3,492</u>	<u>4,911</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable Activities	109,854	19,643	129,497
Member Service Delivery	<u>149,430</u>	<u>-</u>	<u>149,430</u>
	<u>259,284</u>	<u>19,643</u>	<u>278,927</u>

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

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

**8. SUPPORT COSTS**

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

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

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

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

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

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

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

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

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

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

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

**12. PRIOR YEAR ADJUSTMENT**

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

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

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

**13. TANGIBLE FIXED ASSETS**

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

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

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

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

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

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

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

**16. MOVEMENT IN FUNDS**

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

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



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

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

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

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

**Purposes of restricted funds**

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

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

Wilmcote Charitable Trust - Restricted for Calvert activity break.

PF Charitable Trust - Restricted for Calvert activity break.

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

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

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

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

Members services- Funds restricted to any member services activities

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

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

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

Purposes of designated funds

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

**17. RELATED PARTY DISCLOSURES**

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