

**Report of the Trustees and**  
**Unaudited Financial Statements for the Period 25 March 2020 to 31 December 2020**  
**for**  
**ST FRANCIS LEPROSY GUILD**

PKW Accountancy Ltd  
Second Floor  
1 Church Square  
Leighton Buzzard  
Bedfordshire  
LU7 1AE

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for the Period 25 March 2020 to 31 December 2020**

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## ST FRANCIS LEPROSY GUILD

### Reference and Administrative Details for the Period 25 March 2020 to 31 December 2020

#### Board of Trustees

Very Reverend Fr Michael Copps OFM (Spiritual Director; ex officio)  
Mr Michael Forbes Smith (Chair of Trustees) (to serve until May 2023)  
Mr Christopher Wyatt FCA (Hon. Treasurer) (to serve until May 2022)  
Sister Helen McMahon FMM (Hon. Secretary) (to serve until May 2022)  
Ms Margaret Hood (to serve until May 2023)  
Dr Gosia Brykczynska (to serve until May 2022)  
Mr Philip Newill (to serve until May 2023)  
Mr Paul Leavy (stood down 14 May 2020)  
Ms Claire Tuhey (to serve until May 2022)  
Prof Robin Graham-Brown (to serve until May 2023)  
Prof Noel Gill (to serve until May 2022)  
Mr Nicholas Hall (appointed 14th May 2020; died 7 December 2020)  
Ms Cecilia Taylor-Camara (nominee of Bishops Conference of England and Wales; appointed 12th November 2020)

#### Director

Mr Kieran Kettleton (retired 24th November 2020)

Mrs Clare McIntosh (appointed 9th November 2020)

#### Administrator

Miss Sheila Pereira

Brief details about each of the current Trustees are as follows:

##### Chair of Trustees

Michael Forbes Smith KHS. A former British soldier (1971-78), diplomat (1978-2004; Ambassador to Tajikistan 2002-4) and Director General of the Chartered Institute of Arbitrators (2006-12). Both on overseas postings and at home, Michael has served in various ministries and offices in his local Roman Catholic parishes.

##### Hon Secretary

Sr Helen McMahon FMM. A Franciscan Missionary of Mary since 1956. Teacher in Catholic schools in deprived areas of London 1962-78. Brentwood Diocesan team 1980-86. Regional Superior for Scotland and the North of England 1986-1992. Official of the Congregation for the Evangelisation of Peoples, Vatican City, Rome 1992-2006. Honorary Secretary of SFLG since 2006.

##### Hon Treasurer

Chris Wyatt is a Chartered Accountant with more than 40 years of International auditing, accounting, and corporate banking experience.

##### Trustee

Dr M (Gosia) Brykczynska, RN. Retired Paediatric Oncology Nurse and Nursing Lecturer at the Royal College of Nursing Institute of Advanced Nursing Studies. Author of many textbooks. Currently European President of The International Association of Catholic Nurses (SICIAMS).

##### Trustee

Father Michael Copps A member of the Friars Minor (OFM) since 1965. From 1981 to 1990 he was Guardian and Novice Master in the community in Chilworth, Surrey. From 1990 to 1999 he was a Parish Priest in Nottingham and was Guardian of the community from 1994-1997. He was Parish Priest in St Antony's, Forest Gate 1999-2001 and then in the same role in St Francis, Stratford from 2002-2005. In 2005 he was elected Provincial of the friars in this country and served until 2014. After another period as Parish Priest in Stratford, was elected Custos in 2018.

##### Trustee

Noel Gill. An infectious disease epidemiologist and honorary professor at LSHTM, worked at the national infectious disease surveillance centre for England (1980- 2020), leading the HIV & STI team. He is currently assisting the COVID-19 emergency response.

## ST FRANCIS LEPROSY GUILD

### Reference and Administrative Details for the Period 25 March 2020 to 31 December 2020

#### Trustee

Professor Robin Graham-Brown KC\*HS. A (mostly) retired Consultant Dermatologist at University Hospitals of Leicester and the Gibraltar Health Authority (1983-2018); Editor, British Journal of Dermatology (2000-2004); President, British Association of Dermatologists (2005-2006) and Dowling Club (2009-2010); Robin combined active clinical practice with research, teaching, authorship and clinical management at Trust Board level; he is active in his local parish and in the Equestrian Order of the Holy Sepulchre of Jerusalem; he is chair of trustees of a Hospice in the East Midlands.

#### Trustee

Margaret Marie Elizabeth Felicia Hood has served on the SFLG committee for over 20 years. She is also a committee member of several other Roman Catholic charities and is a member of the Order of Malta.

#### Trustee

Claire Tuhey. A former British diplomat, (1976 - 2010). Extensive home and overseas experience, culminating in serving as Private Secretary to Des Browne, MP, in his capacity as the then PM's Special Envoy to Sri Lanka, (2008-2010), and Senior Management Officer & HM Consul Mumbai, (2005-2008). Volunteer with the Guild since 2011, subsequently a trustee. Actively involved in the British expatriate and local communities overseas and have helped local parish community when at home.

#### Trustee

Paul Leavy. After graduating in Chemistry, Paul worked in information science at Thomson companies for 30 years, communicating with overseas offices, and gaining IT and interpersonal skills. Upon retirement, he became a volunteer at the Guild, subsequently taking over as Administrator for 3 years, and so acquired knowledge of the many leprosy centres supported by the Guild. Paul is also a volunteer at Westminster Cathedral.

#### Trustee

Philip Newill. Catholic. Bank Clerk with NatWest Bank (1971-2009); member of Legion of Mary (1982-2020); Volunteer with St Francis Leprosy Guild (2000-2020).

#### Trustee

Cecilia Taylor-Camara was the Senior Policy Adviser in the Office for Migration Policy at the Catholic Bishops Conference of England and Wales. She was the strategic lead on migration, racial justice and human trafficking. She was the key advisor on migration to the Bishops Conference and assisted in developing policy and strategy in this area. A significant part of her brief was to work on combating human trafficking and raising awareness of this crime. She also represented and advocated on behalf of the Bishops Conference, with appropriate international institutions, Government, Parliamentary and Local Government departments and agencies. Her work focused on tackling the root causes of social exclusion, particularly the stigmatization of migrants.

<b>Principal address</b>	73 St Charles Street London W10 6EJ
<b>Registered charity number</b>	1188749
<b>Independent examiner</b>	PKW Accountancy Ltd Second Floor 1 Church Square Leighton Buzzard Bedfordshire LU7 1AE
<b>Bankers</b>	CAF Bank Limited Kings Hill West Malling Kent ME19 4TA

## Report of the Trustees for the Period 25 March 2020 to 31 December 2020

The St Francis Leprosy Guild (SFLG) was re-constituted as a Charitable Incorporated Organisation (number 1188749) on 25th March 2020. This is therefore the first Annual Report of the CIO (see below for details). In line with Charity Commission practice, the Annual reports of the former SFLG Unincorporated Association (charity number 208751) are no longer available on their website but are available on the SFLG website at [www.stfrancisleprosy.org](http://www.stfrancisleprosy.org).

### INTRODUCTION

The St Francis Leprosy Guild was founded on 23rd October 1895 to provide care for people suffering from the progressive, transmissible and then incurable disease of leprosy. We are a Roman Catholic charity but have never made any distinction regarding the creed or denomination of our beneficiaries, nor of race, colour, gender or age. Our primary activity remained largely unchanged, essentially stipendiary payments to leprosy villages, hospitals, clinics or communities that treat or care for people affected by leprosy and their dependents, until changing circumstances in recent years required us, as it has other NGO's, to re-consider our priorities and activities.

Long term decline in our fundraising base led Trustees in 2017 to commission a report on increasing voluntary income by an external charity fundraising consultancy. Its recommendations informed our Strategic Review "A Pilgrimage of Hope" launched in November 2017. The Fundraising Plan 2018 based on it was approved by Trustees in February 2018. The Guild's first professional Director was then recruited, with the remit to undertake a major donor recruitment and fundraising campaign, launched in January 2019, which Trustees acknowledged would be costly in the short term.

Once a truly effective cure for the disease became available, distributed free of charge by the World Health Organization (WHO) from 1991, there were impressive advances in leprosy control worldwide. However, since the millennium new cases reported to the WHO have remained stubbornly at around 200,000 annually. In response, the WHO launched its 2016-2020 Global Leprosy Strategy "Accelerating Towards a Leprosy-Free World" whose thrust is unlikely to change in the near future.

In order to re-focus the Guild's own strategy in line with the changing leprosy landscape Trustees, working with the Director, approved a new Grants Policy in September 2019, providing for three levels of funding for the leprosy organisations we support. The first would continue our traditional support of leprosy sufferers and their dependents who still need our help. The second, our response to the changing landscape of leprosy, would support multi-year projects that concentrate on primary health care and case-finding leading to early diagnosis and treatment, mostly in remote areas where leprosy remains endemic. The third was funding research where we would support applied research in the fields of diagnostics, treatment and the reduction of transmission of the disease. In order to facilitate the roll out of these new ventures, it was decided to designate funds within the 2020 accounts for those purposes and for fundraising/recruitment. Governance changes included a decision by trustees in November 2019 to re-constitute the Guild as a Charitable Incorporated (Foundation) Organisation.

### TRUSTEES' REPORT

This is the first Annual Report of The St Francis Leprosy Guild (SFLG) as a newly constituted Charitable Incorporated (Foundation) Organisation (CIO). Previously constituted as an Unincorporated Association (charity registration no. 208741) it was registered by the Charity Commission on 25th March 2020. In line with Charity Commission practice the Annual Reports of the former Charity have been removed from their website but are available on the SFLG website at [www.stfrancisleprosy.org](http://www.stfrancisleprosy.org). The dissolution of the SFLG Unincorporated Association and the transfer of funds to the SFLG CIO took place on 11th June 2020.

**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

**Objectives and activities**

**Objectives and Aims**

The Objects of the SFLG CIO, as defined in the Constitution approved by the Board of Trustees on 14th May 2020, are:

1. funding organisations giving relief and assistance to persons with leprosy or disabled as a result of leprosy, their families and dependents throughout the world;
2. funding activity towards prevention and control of the disease of leprosy, including relevant investigations and research of the causes, treatment and prevention of this disease; and
3. carrying out or funding the professional education of those engaged in the prevention, diagnosis and treatment of leprosy.

These objects are not materially different from those set out in the Charity Commission Scheme of 24th June 2003 for the former SFLG Unincorporated Association.

In our activities as described below, and in the distribution of our funds, the Trustees consider that they have complied with their duty to have due regard to the guidance issued by the Charity Commission including on public benefit.

**Significant Activities**

**Review of Activities**

Despite the COVID-19 pandemic, whose effect on our activities is outlined below and which had a devastating impact on several of the leprosy organisations we support worldwide, we continued to develop our recruitment and fundraising campaign and the implementation of our operational strategies with some success.

**Relief and Assistance**

In 2020 we provided relief, assistance, rehabilitation, training and education of people suffering from leprosy and their dependents through supporting 29 different projects across Africa, Asia and Latin America. Funding for these activities was provided through our traditional Annual Maintenance Grants (AMGs) to "Centres" or partner organisations such as hospitals, clinics, leprosy villages and communities with which we have had a long-term relationship. The more rigorous reviews of them carried out in 2018-19 reflected the increased level of accountability demanded by donors and charity regulators and resulted in a significant reduction in the number of partner organisations who were eligible for funding. It was pleasing to note that almost all the 2020 applications were of a satisfactory level of information and detail. The applications were reviewed and awards recommended by Trustees with several years' experience of the Guild's application process, assisted by the electronic AMG application system introduced in 2017. Where necessary, further information was sought from partner organisations before deciding whether to recommend an award. All recommendations were confirmed by the AGM in May following which disbursement commenced.

Where grants were awarded in 2020:

Africa:	9 Centres totalling £32,500
India	11 Centres totalling £37,000
South East Asia:	8 Centres totalling £36,500
South America:	1 Centre totalling £10,000
<b>Total</b>	<b>29 Centres totalling £116,000</b>

**Towards a Leprosy-Free World**

**Grant Making Policy.** 2020 was a pivotal year for SFLG as the decisions made by trustees in 2019 to support "key tenets" of the WHO's Strategy such as "early detection of all patients before they develop disabilities" came to fruition. Our software was updated to meet the new and any future demands for different types of funding using a Submit Software Solutions programme.

**Relief and Assistance.** The traditional, essentially stipendiary AMG payments will be continued where we have ongoing obligations and applicant partner organisations can meet the necessary criteria, updated in 2020. Marking these changes, these payments were re-named Assisi Grants, in honour of our name saint, Saint Francis of Assisi. 36 potential partner organisations were invited to apply for the first tranche of Assisi Grants in December.

**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

Early Detection and Related Projects. The Director, supported by those trustees with relevant expertise and with assistance from both Lepira and CAFOD, refined and implemented the 2019 decision to identify partner organisation that could successfully implement projects to find and treat leprosy in its earliest stages - before disability develops and before it can spread throughout the community. Such projects require significant financial support over several years. We decided to offer funding of £10,000 or more annually for three to five years for projects including specific outcomes relating to the eradication of the disease which can be monitored by the Guild and their success objectively judged. This will be a pre-condition for continued funding. We were pleased to find amongst our existing partner organisations several potential applicants for these new "Local Case Finding and Contact Management Programme Grants". Fifteen of them were invited to submit "Expressions of Interest" (EOI), the first stage of our two-tier application system, by the end of the year. The timetable should enable initial disbursements by August 2021. Accordingly, a designation of £200,000 has been made in the annual accounts.

Other Grants. We have for many years, when funds permit, funded one-off projects for specific purposes such as infrastructure development, small scale income-generating funding, vehicles, disaster relief and the like. These will continue to be available when requested, considered appropriate and with a satisfactory audit trail. In addition, we will consider funding other activities which, in our view, meet the requirements of our Objects and Mission. In 2020, when the Indian government took draconian action to prevent the spread of Covid-19, resulting in dislocation of income particularly of the poor including leprosy sufferers, we were able, with the support of Lepira, to fund a one-off emergency food distribution programme in five highly endemic and tribal districts of western Madhya Pradesh which provided nutritional support for 1,010 families of leprosy sufferers between October and December 2020 at a total project cost of £20,000.

Research Grants. The WHO's strategy also emphasised the need for further research into ending leprosy. Trustees decided that we should seek to work globally with other NGO's both to leverage our own research funds and to enable more rigorous screening, evaluation, approval and monitoring of research proposals than we could provide at present from our own resources. We therefore became an Associate Partner of the Leprosy Research Initiative (LRI). LRI is a global joint venture supported by significant leprosy organisations from the Netherlands, Belgium, Germany and North America. We have agreed to support a project with £20,000 funding annually for three years, in the areas of operational practice and transmission (active case-finding), being the areas most closely connected to our Programme Grants.

Education. We again provided a bursary of £500 to support the overseas elective visit, focussed on leprosy of a final year medical student

**Advocacy and External Relationships**

Our active cooperation with other leprosy agencies developed further. Lepira and CAFOD gave us invaluable help on our project funding policies outlined above. Most notably, our initiative on parliamentary lobbying, actively supported by Lepira and the Leprosy Mission for England and Wales, led to two meetings with Fiona Bruce MP, outgoing Secretary of the All Party Parliamentary Group on Neglected Tropical Diseases. At the second, in February, she informed us that the APPGNTD had agreed to hold a meeting specifically on leprosy in July, and invited us to prepare speaking notes for a 30-minute debate in the House around the same time. The SFLG Chair undertook to draft these with additional material provided by the other leprosy organisations. Sadly, this significant lobbying opportunity fell victim to the COVID-19 restrictions.

**125th Anniversary**

The first meeting of SFLG was held on 23rd October 1895. Trustees decided that, to mark our 125th anniversary the Annual Benefactors' Mass would be an enlarged occasion, to be celebrated in Southwark Cathedral on Saturday 24th October, with Archbishop John Wilson presiding as chief concelebrant. A lecture would be held in the late spring at the London School of Hygiene and Tropical Medicine (LSHTM) and a Trustees' pilgrimage to Walsingham on 11th July was agreed with the administrator Mgr Jon Armitage. All these arrangements were put on hold with the introduction of COVID-19 restrictions. In place of the Mass, a streamed 125th Anniversary Event was broadcast on Saturday 24th October via YouTube and available on the SFLG website, introduced by the Chair, with an update on our work, a brief celebration of the work of Kate Marsden, the nursing heroine who was the moving spirit behind the founding of the Guild, and a moving prayer and blessing by Fr Dominic Robinson SJ of Farm Street.

A Mass to celebrate the end of our 125th Anniversary year will now be held at Southwark Cathedral on 30th October 2021, at which Archbishop John Wilson has again kindly agreed to preside as chief concelebrant.

**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

**Fundraising/Donor Recruitment Policy**

Following the successful 2019 donor recruitment and fundraising campaign, our long-term strategy to encourage more supporters to join us continued with spring and autumn campaigns using both inserts and press advertisements. The pandemic did influence our income in 2020 as churches closed and some diocesan newspapers ceased circulation.

Overall, however, our results have been encouraging. Since January 2019 over 1,000 new donors have donated £130,000 in over 1,500 gifts, indicating long-term support for SFLG. Legacies for the calendar year 2020 were almost £250,000 more than in 2019 (2020 £319,821; 2019 £71,358), possibly related to the regrettably large number of COVID-19 deaths. This underlined the need to introduce a designated Legacy Reserves Fund which will provide a cushion to even out these largely unpredictable annual sources of income and permit them to be included in forward planning. The introduction of a newsletter in addition to the spring Annual Review ensured contactable donors were reminded of our activities and resulted in an encouraging number of additional donations. At the end of the year, improvements to the online giving platforms were being planned, together with consideration of other potential sources of income to be explored when appropriate. No complaints were received about any aspect of fundraising in the reporting period.

**Volunteers**

Significant elements of SFLG's operations are carried out by the Trustees and by other volunteers who provide their services free. In the opinion of the Trustees it is not practical to quantify the value of the services provided.

**Safeguarding**

Although SFLG has no staff in direct contact with leprosy sufferers, vulnerable adults or children, the prime purpose of the partner organisations we support is the daily care of such persons. The Board of Trustees requires that all those conducting projects on our behalf must undertake to comply with SFLG's Safeguarding Policy and Code of Conduct first approved on 10 January 2019. All the partner organisations we worked with in 2020 confirmed in writing that they were in full compliance with both documents (see website). This will continue to be an absolute requirement for any future potential partner organisations before disbursement of funds can be approved.

**Financial review**

**Financial position**

**Transfer of Funds**

Following the dissolution of the SFLG Unincorporated Association, £1,287,501 was transferred to the newly constituted SFLG CIO on 11th June 2020.

**Accounting Practice**

These accounts have been prepared on an accrual basis.

**Results for the Period 11th June - 31st December 2020**

Income 11th June to 31st December. Total income for the period 11th June-31st December 2020 was £1,539,610. Donations were £1,364,389, legacies £164,821. Trust income was low at £10,400, for reasons outlined above.

Expenditure 11th June to 31st December. Expenditure for the period 11th June to 31st December totalled £305,562. £137,890 was awarded in grants to 29 leprosy "Centres". Costs of raising funds was £87,593 and administration costs, including recruitment was £80,079.

The Balance Sheet shows total funds for the period of £1,309,880.

We maintain close attention to the control, and where possible reduction, of our annual operating costs.



**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

**Financial review**

**Investment policy and objectives**

While we refine and implement the plans outlined above, the Board of Trustees has determined that we should continue to hold funds in investments until we are ready to disburse them to best effect. The value of our investments at 31st December 2020 was £774,514. During 2020 we incurred net realised and unrealised gains of £75,832 reported in the SOFA for 2020.

The Board of Trustees has overall responsibility for SFLG's investment strategy. The funds are managed by Brewin Dolphin and the Guild takes advice from Brewin Dolphin investment professionals to help maximise the return on its investments and to ensure that the investment strategy remains fit for purpose whilst ensuring adherence to an ethical investment policy which is relevant to the charity's objects and constitution. The Board of Trustees consider that the charity has adequate risk management, reporting, and approval procedures in place.

The determination and allocation of annual grants made by SFLG is the sole responsibility of the Board of Trustees

**Reserves policy**

SFLG holds only unrestricted reserves, with its policy objectives to maintain a level of unrestricted reserves that would enable us to maintain a continuity of activity together with the ability to adjust in a measured way to significant changes in the external economic environment and demands for the grants provided by SFLG.

The Accounts Working Group recommended in December 2019 that the fundraising/ recruitment funding (£100,000 for 2020-21) should be designated in the accounts, as should agreed programme grants. A designated applied research and development fund (£200,000) was also recommended. In November 2020 the Board of Trustees consolidated its decisions on designating funds, reflecting 2020 experience and anticipating future expected expenditure as follows:

Recruitment/fundraising:	£100,000 annually
Research and Development	£200,000 to be replenished at the Board's discretion
Programme Grants:	£200,000 annually, adjusted as appropriate to meet future grant commitments
Assisi Grants:	£150,000 annually, adjusted as appropriate to meet future grant commitments
Total:	£650,000

In addition it was decided that an amount of £100,000 should be maintained in Unrestricted Reserves against the unlikely event of the CIO having to be wound up.

At its November 2020 meeting, trustees also concluded that a Legacy Reserve Fund was needed to even out the fluctuations in legacy income and permit its use to some degree in forward planning. They have now decided that this should be maintained in the Unrestricted Reserves and set at £100,000 for the 2021 financial year. Thereafter it should be adjusted annually to reflect the difference between the seven-year rolling average and the lowest annual legacy income in that period. Should legacy income fall below the seven-year average, the Fund could be used to offset any shortfall in budgeted expenditure that resulted.

**Structure, governance and management**

**Governing document**

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

**Charity constitution**

The charity is a charitable incorporated organisation that was established on the 25 March 2020.

**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

**Structure, governance and management**

**Organisational structure**

**Charitable Structure.**

We changed our charitable status from an Unincorporated Association to a Charitable Incorporated (Foundation) Organisation (CIO), registered by the Charity Commission on 25th March 2020 and adopted by the SFLG Annual General Meeting on 14th May 2020. This Annual Report and Accounts covers the period from 25 March 2020 to 31st December 2020. In consequence of the change of Charitable status the 2019 Annual Report and Accounts of the former charity were not required by the Charity Commission but are publicly available on our website, as are a full set of accounts for the calendar year 2020. Completing the administrative process involved in the change of charitable status was complicated and time-consuming. The Trustees are grateful to the Hon Treasurer, Director and Administrator for the many hours they spent ensuring the transition was successful.

**Appointment of Trustees.** Under our CIO Constitution up to 12 Trustees may be appointed, on the basis of personal recommendation and previous experience, for terms of three years, but may not be re-appointed for a fourth term until after an interval of at least one year. They are briefed on the activities of the Guild and their responsibilities as Trustees by the existing Trustees. They manage the affairs of the SFLG CIO and exercise individually and jointly the powers set out in the Constitution. The Provincial or Custos of the Order of Friars Minors is Spiritual Director and a Trustee ex officio. The Bishops Conference of England and Wales (CBCEW) may nominate a Trustee to represent them. Paul Leavy stood down as a Trustee on 14 May 2020, following seven years devoted service as a trustee and before that two years as Administrator, but remained a member of the Grants Sub-Committee. Nicholas Hall was appointed a Trustee at the May AGM and served until, sadly, he died very suddenly on 7th December, having already proved a stalwart supporter of SFLG. May his soul rest in peace. Ms Cecilia Taylor-Camara was confirmed as the CBCEW nominated Trustee at the November Board meeting.

**Meetings.** In 2020 Six Board of Trustees meetings were held, that in May being also the Annual General Meeting. An Assembly is planned to take place every year following the Annual Benefactors' Mass when donors and others interested in our activities can hear a report of the year's activities and pose questions. As a result of the Covid-19 pandemic all the meetings of the charity from our registration as a CIO have been held virtually by zoom, including the AGM on 14th May which adopted the CIO Constitution and all subsequent meetings of the CIO Board of Trustees. These arrangements proved entirely satisfactory.

**Other Governance Matters.** A Trustees Skills Audit and a Risk Register together with a Risk Management protocol were completed.

**Offices.** We had been concerned that the offices rented from the Catholic Children's Society (CCS) in St Charles Square were too large for our needs even before the onset of the Covid-19 pandemic which resulted in staff and trustees operating almost entirely remotely from home, save for some accounting work, where data held on computers in the offices could not be accessed remotely (an upgrade to permit remote working was being installed at the end of the year). It was therefore decided to take the opportunity of the 30 September 2020 break point in our lease to give notice. While some progress was made in seeking possible alternative small office facilities, Covid-19 restrictions made viewing difficult and no decision had been taken by the end of the year.

**Staff.** Recognising the increasing demands of the current recruitment and fundraising campaign, the expansion of our work and our aspirations to continue the trajectory realised so far, we reinforced our executive team. Kieran Kettleton, our Director for three years, retired in November. The Board of Trustees are grateful for his commitment to SFLG and his contribution to bringing forward our new strategies during his tenure. The Board decided that his replacement would have a wider remit as a full time CEO taking over the whole range of SFLG's current and future activities including fundraising, programme delivery, communications and day-to-day management and to propose and deliver SFLG's agreed future strategic development. Clare McIntosh, a senior marketing and commercial director who has also founded and run a charity was selected and formally took over on 24th November.

The Charity Commission have granted an audit dispensation under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008.

**Commencement of activities**

The Charity was established on the 25 March 2020 and commenced activities on the 11 June 2020.

**Report of the Trustees  
for the Period 25 March 2020 to 31 December 2020**

**Trustees' responsibility statement**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

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

Approved by order of the board of trustees on ..... *9<sup>th</sup> December 2021* and signed on its behalf by:

  
.....  
Mr M Forbes Smith - Trustee

**Independent Examiner's Report to the Trustees of  
St Francis Leprosy Guild**

**Independent examiner's report to the trustees of St Francis Leprosy Guild**

I report to the charity trustees on my examination of the accounts of St Francis Leprosy Guild (the Trust) for the period 25 March 2020 to 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA 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.



Paul West  
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10 December 2021

# ST FRANCIS LEPROSY GUILD

## Statement of Financial Activities for the Period 25 March 2020 to 31 December 2020

	Notes	Unrestricted funds £
<b>Income and endowments from</b>		
Donations and legacies	2	1,529,210
Investment income	3	10,400
<b>Total</b>		<b>1,539,610</b>
 <b>Expenditure on</b>		
Raising funds	4	127,902
 <b>Charitable activities</b>	5	
Care Grants		151,694
Emergency Grants		25,966
 <b>Total</b>		<b>305,562</b>
Net gains on investments		75,832
<b>NET INCOME</b>		<b>1,309,880</b>
 <b>Total funds carried forward</b>		<b>1,309,880</b>

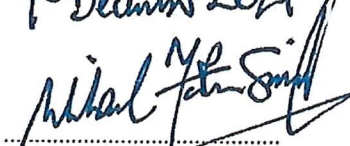
The notes form part of these financial statements

# ST FRANCIS LEPROSY GUILD

## Balance Sheet 31 December 2020

	Notes	Unrestricted funds £
<b>Fixed assets</b>		
Tangible assets	10	5,287
Investments	11	774,514
		<hr/> 779,801
<b>Current assets</b>		
Debtors	12	3,105
Cash at bank		537,776
		<hr/> 540,881
<b>Creditors</b>		
Amounts falling due within one year	13	(10,802)
		<hr/>
<b>Net current assets</b>		<hr/> 530,079
		<hr/>
<b>Total assets less current liabilities</b>		1,309,880
		<hr/>
<b>NET ASSETS</b>		<hr/> 1,309,880
		<hr/>
<b>Funds</b>	14	
Unrestricted funds		1,309,880
		<hr/>
<b>Total funds</b>		<hr/> 1,309,880
		<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th December 2021 and were signed on its behalf by:

  
 .....  
 Mr M Forbes-Smith - Trustee

# ST FRANCIS LEPROSY GUILD

## Cash Flow Statement for the Period 25 March 2020 to 31 December 2020

	Notes	£
<b>Cash flows from operating activities</b>		
Cash generated from operations	16	1,307,469
Net cash provided by operating activities		<u>1,307,469</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets		(5,579)
Purchase of fixed asset investments		(774,514)
Interest received		206
Dividends received		10,194
Net cash (used in)/provided by investing activities		<u>(769,693)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>537,776</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>537,776</u></u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the Period 25 March 2020 to 31 December 2020

1. Accounting policies

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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.

**Allocation and apportionment of costs**

Support costs have been allocated on a 50:50 basis between raising donations and legacies and grants. The support costs between grants has been allocated on a grant payable basis.

**Tangible fixed assets**

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

Computer equipment - 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.

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.



# ST FRANCIS LEPROSY GUILD

Notes to the Financial Statements - continued  
for the Period 25 March 2020 to 31 December 2020

## 2. Donations and legacies

	£
Donations	1,360,922
Gift aid	3,467
Legacies	164,821
	<u>1,529,210</u>

The St Francis Leprosy Guild was previously set up under Charity Number 208741.  
On the 11 June 2020 all the net assets were transferred to this new CIO Charity.  
The amount which is included in donations above was £1,287,501.

## 3. Investment income

	£
Dividends received	10,194
Deposit account interest	206
	<u>10,400</u>

## 4. Raising funds

### Raising donations and legacies

	£
Marketing	81,241
Online fundraising costs	126
Depreciation	292
Support costs	40,309
	<u>121,968</u>

### Investment management costs

	£
Portfolio management	5,934

Aggregate amounts	<u>127,902</u>
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## 5. Charitable activities costs

	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Care Grants	117,890	33,804	151,694
Emergency Grants	20,000	5,966	25,966
	<u>137,890</u>	<u>39,770</u>	<u>177,660</u>

Notes to the Financial Statements - continued  
for the Period 25 March 2020 to 31 December 2020

## 6. Grants payable

	£
Care Grants	117,890
Emergency Grants	20,000
	<u>137,890</u>

The total grants paid to institutions during the period was as follows:

	£
Care and Emergency Grants	<u>137,890</u>

## 7. Support costs

	Management £	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	26,358	533	156	13,262	40,309
Care Grants	22,400	-	133	11,271	33,804
Emergency Grants	3,952	-	24	1,990	5,966
	<u>52,710</u>	<u>533</u>	<u>313</u>	<u>26,523</u>	<u>80,079</u>

## 8. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

## Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

## 9. Staff costs

	£
Wages and salaries	35,443
Other pension costs	739
	<u>36,182</u>

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

Administration	<u>2</u>
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No employees received emoluments in excess of £60,000.

The Charity considers its Key Management Personnel comprises its Trustees and the Chief Executive Officer. None of the Trustees were paid during the period. The Chief Executive Officer Clare McIntosh had remuneration of £8,333 and pension contributions of £250.

Notes to the Financial Statements - continued  
for the Period 25 March 2020 to 31 December 2020

## 10. Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
Additions	<u>5,579</u>
<b>Depreciation</b>	
Charge for year	<u>292</u>
<b>Net book value</b>	
At 31 December 2020	<u><u>5,287</u></u>

## 11. Fixed asset investments

	Listed investments £
<b>Market value</b>	
Additions	<u>774,514</u>
<b>Net book value</b>	
At 31 December 2020	<u><u>774,514</u></u>

There were no investment assets outside the UK.

## 12. Debtors: amounts falling due within one year

	£
Prepayments and accrued income	<u><u>3,105</u></u>

## 13. Creditors: amounts falling due within one year

	£
Taxation and social security	3,293
Other creditors	<u>7,509</u>
	<u><u>10,802</u></u>

## 14. Movement in funds

	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	1,309,880	(650,000)	659,880
Recruitment/fundraising	-	100,000	100,000
Research and Development	-	200,000	200,000
Programme grants	-	200,000	200,000
Assisi Grants	-	150,000	150,000
	<u>1,309,880</u>	<u>-</u>	<u>1,309,880</u>
<b>TOTAL FUNDS</b>	<u><u>1,309,880</u></u>	<u><u>-</u></u>	<u><u>1,309,880</u></u>

Notes to the Financial Statements - continued  
for the Period 25 March 2020 to 31 December 2020

14. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,539,610	(305,562)	75,832	1,309,880
<b>TOTAL FUNDS</b>	<u>1,539,610</u>	<u>(305,562)</u>	<u>75,832</u>	<u>1,309,880</u>

The designated funds are:

Recruitment/fundraising

This designated fund is to ensure there are funds available to cover the next twelve months costs.

Research and Development

This designated fund is reserves that have been set aside for future research and development into Leprosy

Programme Grants

This designated fund is to ensure that the programme grants for the following year are met. This will be adjusted as appropriate to meet future annual commitments

Assisi Grants

This designated fund is to ensure that annual grant commitments can be met for the following year.

15. Related party disclosures

There were no related party transactions for the period ended 31 December 2020.

16. Reconciliation of net income to net cash flow from operating activities

	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,309,880
Adjustments for:	
Depreciation charges	292
Interest received	(206)
Dividends received	(10,194)
Increase in debtors	(3,105)
Increase in creditors	10,802
<b>Net cash provided by operations</b>	<u>1,307,469</u>

17.. Analysis of changes in net funds

	At 25.3.20 £	Cash flow £	At 31.12.20 £
<b>Net cash</b>			
Cash at bank	-	537,776	537,776
	-	537,776	537,776
<b>Total</b>	<u>-</u>	<u>537,776</u>	<u>537,776</u>

**ST FRANCIS LEPROSY GUILD****Detailed Statement of Financial Activities  
for the Period 25 March 2020 to 31 December 2020**

£

**Income and endowments****Donations and legacies**

Donations	1,360,922
Gift aid	3,467
Legacies	164,821
	<hr/>
	1,529,210

**Investment income**

Dividends received	10,194
Deposit account interest	206
	<hr/>
	10,400

<b>Total incoming resources</b>	<b>1,539,610</b>
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**Expenditure****Raising donations and legacies**

Marketing	81,241
Online fundraising costs	126
Depreciation of tangible fixed assets	292
	<hr/>
	81,659

**Investment management costs**

Portfolio management	5,934
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**Charitable activities**

Grants to institutions	137,890
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**Support costs****Management**

Wages	35,443
Pensions	739
Rent and utilities	8,167
Telephone	481
Postage and stationery	4,052
Sundries	346
IT support costs	3,482
	<hr/>
	52,710

**Finance**

Bank charges	533
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**Other**

Insurance	313
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**Governance costs**

Accountancy and legal fees	26,523
	<hr/>

<b>Total resources expended</b>	<b>305,562</b>
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<b>Net income before gains and losses</b>	<b>1,234,048</b>
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This page does not form part of the statutory financial statements

# ST FRANCIS LEPROSY GUILD

## Detailed Statement of Financial Activities for the Period 25 March 2020 to 31 December 2020

	£
Realised recognised gains and losses	
Realised gains/(losses) on fixed asset investments	75,832
	<hr/>
Net income	1,309,880
	<hr/>