

REGISTERED CHARITY NUMBER: 1188749
Report of the Trustees and
Unaudited Financial Statements for the period 1 January 2021 to 31 December 2021
ST FRANCIS LEPROSY GUILD

PKW Accountancy Ltd
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Abbreviations

CBCEW	The Bishops Conference of England and Wales
CC	Charity Commission
CIO	Charitable Incorporated Organisation
GDPR	General Data Protection Regulation
LRI	Leprosy Research Institute
LSHTM	London School of Hygiene & Tropical Medicine
NGO	Non-Governmental Organisation
NNN	Neglected Tropical Diseases NGO Network
PPE	Personal Protective Equipment
SFLG	St Francis Leprosy Guild
UNISA	University of South Africa
WHO	World Health Organization

Reference and administrative details for the year 01 January 2021 to 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts. This is in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Board of Trustees

Mr Michael Forbes Smith KHS (Chair of Trustees)

Mr Christopher Wyatt FCA (Honorary Treasurer) (stood down in April 2021)

Sister Helen McMahon FMM (Honorary Secretary)

Mr Liam Allmark (appointed February 2021)

Mrs Clare Barton (appointed November 2021)

Dr Gosia Brykczynska

Very Reverend Father Michael Copps OFM

Professor Noel Gill

Professor Robin Graham-Brown KC*HS

Ms Margaret Hood (stood down in August 2021)

Mr Philip Newill (stood down in December 2021)

Ms Cecilia Taylor-Camara

Ms Claire Tuhey (stood down in August 2021)

Chief Executive Officer

Mrs Clare McIntosh

Administrator

Miss Sheila Pereira

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

Chair - Michael Forbes Smith KHS. A former British soldier 1971-1978; diplomat 1978-2004; ambassador to Tajikistan 2002-2004 and Director General of the Chartered Institute of Arbitrators 2006-2012.

Honorary Secretary - Sister Helen McMahon FMM. A Franciscan Missionary of Mary since 1956; teacher in Catholic schools in deprived areas of London 1962-1978; Brentwood Diocesan team 1980-1986; 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; Secretary of SFLG since 2006.

Honorary Treasurer - Chris Wyatt. A Chartered Accountant with more than 40 years of international auditing, accounting, and corporate banking experience.

Liam Allmark. A senior Policy and Research Analyst for international affairs at the Catholic Bishops' Conference of England and Wales. His role involves supporting the bishops in their work on a range of global issues, including peacebuilding, promoting human rights, and supporting refugees. Liam travels regularly in support of the local church overseas, including Palestine, Israel, Myanmar, Iraq, and Thailand.

Clare Barton. A solicitor who has worked both at a major city law firm and as an in-house lawyer. Clare has been a Governor at her local school since 2013 and is Chair of the school's Admissions Committee. Clare is her parish's CAFOD representative and MISSIO representative.

Dr M (Gosia) Brykczynska, RN. A retired Paediatric Oncology Nurse and Nursing Lecturer at the Royal College of Nursing Institute of Advanced Nursing Studies; author of many textbooks and Patron of The International Association of Catholic Nurses (SICIAMS).

Father Michael Copps. A member of the Friars Minor (OFM) since 1965; Guardian and Novice Master in the community in Chilworth, Surrey 1981 to 1990; a parish priest from Nottingham 1990 to 2005; Guardian of the Community 1994-1997. He was Provincial of the Friars in England 2005-2014 and elected Custos in 2018.

Professor Noel Gill. An infectious disease epidemiologist and honorary professor at LSHTM, worked at the National Infectious Disease Surveillance Centre for England leading the HIV & STI team 1980- 2020. In 2021, he has been assisting the Covid-19 emergency response.

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 Chair of Trustees of a Hospice in the East Midlands.

Margaret Marie Elizabeth Felicia Hood. Has served on SFLG's Board of Trustees for over 20 years. She is also a committee member of several other charities.

Philip Newill. A bank clerk with NatWest Bank 1971-2009; volunteer with SFLG 2000-2021.

Cecilia Taylor-Camara. Senior policy adviser in the Office for Migration Policy at the Catholic Bishops Conference of England and Wales. Her work focused on tackling the root causes of social exclusion, particularly the stigmatisation of migrants.

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 SFLG since 2011, subsequently a trustee.

Principal address

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About leprosy

Leprosy is a complex, chronic, transmissible neglected tropical disease caused by the *Mycobacterium leprae* bacterium. It affects the skin, upper respiratory tract and peripheral nerves in the hands, feet, and eyes. Leprosy can affect anyone, at any age, but it is linked to poverty, malnutrition, and genetic susceptibility. It remains a health problem in low and middle-income countries worldwide with at least 200,000 diagnoses a year. **This means that globally, every two minutes a person is diagnosed with leprosy. Over 50 diagnoses each day are children.**

Leprosy may incubate for up to 20 years before it presents with any signs. In its earliest stages it can present as a small patch of discoloured skin, or an area in which there is little feeling. People experiencing this lack of sensation may not seek help for a long period of time, as they feel no pain or discomfort. If they suspect it could be leprosy, very often they will be afraid to seek treatment because of the stigma and its consequences. Since these communities tend to be remote and impoverished, it can be difficult for people to reach medical centres, and they may not be able to pay for medical care.

Leprosy is a progressive disease, and people lose feeling in affected areas which can lead to permanent damage, lifelong ulcers and loss of fingers and toes. As such, leprosy is the biggest global cause of acquired disability. While untreated, the person affected may unwittingly transmit the disease throughout the community and to family and friends.

Because leprosy is known to be transmissible, predominantly by airborne droplets, it is greatly feared, even though it is highly unlikely that it can be passed on by direct contact. People with visible signs of leprosy are likely to suffer from intense stigma and discrimination that can destroy their livelihoods and entire lives. Across the world, 120 laws still exist that discriminate against people with leprosy.

Since the 1990s, it has been possible to cure leprosy with Multidrug Therapy (MDT). Shortly after receiving treatment, symptoms will stop developing and a person affected by leprosy will no longer be infectious. The development of a cure has significantly reduced the new diagnoses of leprosy from more than five million a year in the 1980s, to 200,000 a year, today. However, since the millennium, the downwards trend for leprosy seems to have stalled and needs renewed focus. **We believe we are on the 'final mile' for leprosy and, with a global, focused effort, we might be able to end leprosy completely within a generation.**

An end to leprosy, will not help those living with historic complications. Five to six million people are still living with disabilities long after their leprosy has been cured. Many of these are living in deeply impoverished conditions, completely cut off from society with charities like SFLG taking care of their needs.

127 countries worldwide reported leprosy to the World Health Organization (WHO) during 2021. The WHO has identified 23 Global Priority countries for leprosy, where over 95 per cent of people detected with leprosy are found.

The Covid-19 pandemic has caused significant setbacks to the goal to end leprosy. For the period of the pandemic, resources across the world have been diverted away from leprosy towards Covid-19. This means that fewer people have been diagnosed in this period and live with worsening symptoms, continuing to be contagious. Some of those diagnosed have not completed the full course of treatment, and others have not received care for their wounds. As vaccinations roll out and the pandemic becomes less of a global threat, it is extremely important that lost ground is recovered and that, those living with undiagnosed or not fully cured leprosy are found.

St Francis Leprosy Guild (SFLG)

SFLG has helped people with leprosy for over 125 years. It was founded on 23 October 1895 by Kate Marsden, a nurse from North London who had been inspired by reports of the missionary, Father (now Saint) Damien of Molokai. In her lifetime, Kate heard of a herb in Siberia that was rumoured to cure leprosy. She rode by horseback to Siberia in search of the cure. Sadly, though she found the herb, it did not cure leprosy. However, Kate has made her own print on history by founding St Francis Leprosy Guild.

For most of its history, the focus has been on providing medical and pastoral care for people diagnosed with leprosy. Leprosy has been greatly feared throughout generations. Societies have forcefully segregated people with leprosy, and few have wanted to work with those affected. Therefore, in history, it has often been selfless Roman Catholic Orders that have chosen to take on this task. This care remains a substantial element of our work.

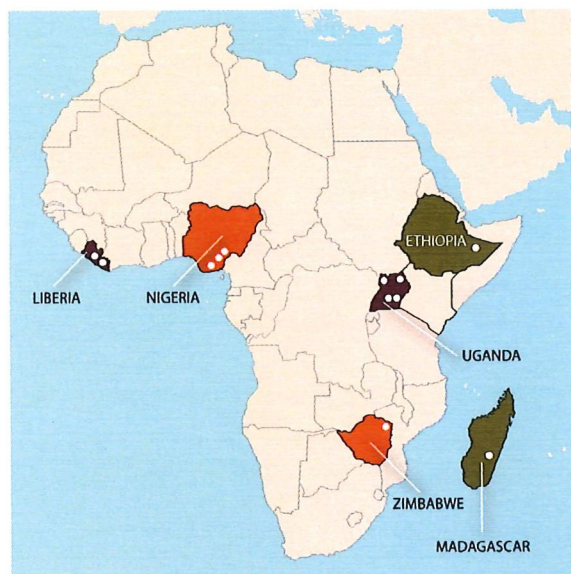
In the second half of the twentieth century, very large, reputable general hospitals were established which have developed great expertise in leprosy. SFLG has built relationships with these centres and works with them to provide ongoing care and ground-breaking programmes.

Since a cure was found for leprosy in the 1980s, Non-Government Organisations (NGOs) across the world have shared a vision of ending leprosy for good. SFLG has engaged with this approach and has increasingly responded to opportunities. It has agreed to expand its work beyond simply the care of leprosy patients, to include research, educational provision, and Active Case-Finding programmes. 2020-2021 have been critical years for SFLG, which has joined several global boards to strategise, co-ordinate and work together to break the transmission of leprosy and end leprosy for good. These boards include the Global Project for Zero Leprosy, the Leprosy Research Initiative, the Neglected Tropical Diseases NGO Network (NNN) and ILEP which covers 60 countries and 1,000 projects. Through these memberships, SFLG has direct relationships with the World Health Organization and the United Nations. In 2020-2021 SFLG launched its first research projects, and in 2021 has launched ground-breaking Active Case-Finding projects.

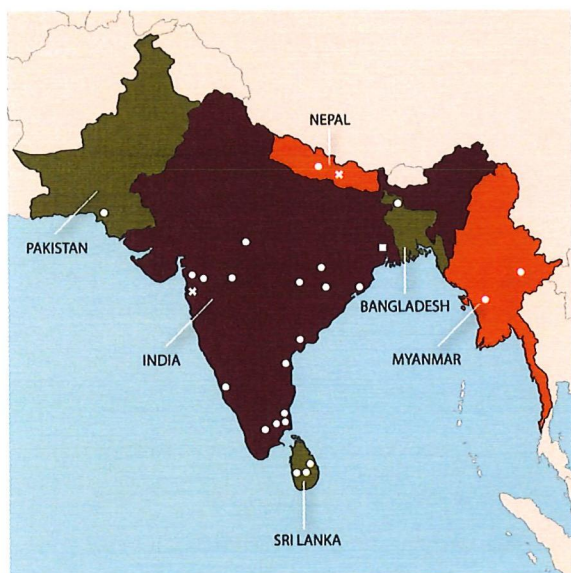
Inspired by the great examples from its past and invigorated by the unique opportunity to end leprosy completely in this generation, SFLG is in a phase of growth. It is passionate about seizing the moment to end leprosy for good. Consequently, it has increased its fundraising activities and is involved in ever more work. It commends its achievements in 2021, thank its benefactors who made them possible and invites your future support.

St Francis Leprosy Guild was reconstituted as a Charitable Incorporated Organisation (CIO) (number 1188749) on 25 March 2020. This is therefore the second annual report of the CIO. In line with Charity Commission (CC) practice, the annual reports of the former SFLG Unincorporated Association (charity number 208751) are no longer available on the CC website but are available on the SFLG website at www.stfrancisleprosy.org.

In 2021, SFLG worked in 13 countries supporting over 40 centres, research activities and programmes.



Countries where SFLG works in Africa



Countries where SFLG works in Asia



Where SFLG works in South America

Objectives and aims

The objectives of the SFLG CIO are:

1. Funding organisations that give relief and assistance to persons with leprosy or disabled because 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

In our activities as described below, 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

In 2021, SFLG has crystallised its operating strategy under the TRACE acronym.

T Training	Training professionals all over the world to identify the earliest possible signs of leprosy, so that it can be diagnosed and treated before disability and disfigurement occurs
R Research	Running or supporting research programmes to innovate in breaking the transmission of leprosy or improving the care of people affected by it
A Active Case-Finding	Operating programmes which screen endemic communities for the early identification and treatment of people with leprosy
C Care	Providing relief, assistance and rehabilitation for people diagnosed with leprosy
E Emergency Support	Ensuring our communities can continue to offer their services in unforeseen circumstances

Training

Leprosy has been declared **eliminated** in many countries by the World Health Organization. This declaration means that less than one in 10,000 people are being diagnosed. However, in many countries huge numbers of people continue to catch leprosy despite its official elimination. For example, in India, 130,000 new diagnoses are made every year, although elimination has been declared. Some countries are even perilously close to elimination being reversed.

When elimination is declared, government health services are inevitably scaled back and transferred to other conditions. This action means that the knowledge and skills of diagnosing and treating people with leprosy are lost. For this reason, training is becoming a core part of SFLG's strategy and over future years it will increasingly run programmes to fill this gap.

Historically, SFLG has run a programme for medical electives. It provides support for medical students to spend time in one of its centres to build up knowledge of leprosy. Travel restrictions meant that SFLG was unable to offer this in 2021, and it is unlikely that it will be able to offer any in 2022.

At the request of one of its partner centres, SFLG is part-funding a doctorate in social studies for a social worker in Ethiopia with the University of South Africa (UNISA). The doctorate is entitled "Family members' experiences and challenges in caring for a relative living with leprosy: guidelines for social work support". This research is identifying gaps in the current form of social work services and exploring the experiences of people living with leprosy, together with their families to develop practice guidelines and intervention strategies for social workers to alleviate challenges related to leprosy.

Research

SFLG is an Associate Member of the Leprosy Research Initiative (LRI) - a global joint venture of eight leprosy NGOs which consolidates leprosy research worldwide and prioritises future projects to deliver the vision of a *world free from leprosy*.

We are funding two major projects through this relationship:

1. The development of a mobile app to assist the healthcare providers in Eastern India to screen suspected leprosy cases based on multiple criteria, and to record data for follow up. As leprosy has a very long incubation period (three to 20 years), people who may have been exposed to leprosy need to be checked regularly for many years to come. The app will also support the diagnosis of other diseases including tuberculosis
2. The testing of a fabric boot in West Bengal and Uttar Pradesh, affectionately known as the *Beckham Boot*, as an alternative treatment for people with leprosy who have leg ulcers. SFLG will test this treatment against the current practice of plaster of Paris, which can be uncomfortable and possibly sub optimal

In addition, SFLG is co-funding a project with The Leprosy Mission England and Wales at Anandaban Leprosy Hospital in Nepal to test multispectral screening as a potential diagnosis technique for leprosy. If the project is successful, it may be possible to develop an attachment to a mobile phone so that this technique can be deployed in the field.

Active Case-Finding

As explained on page six, leprosy is a progressive transmissible disease. Its initial signs are innocuous. They don't cause pain or discomfort, so many people don't seek a diagnosis in the early stages. But if leprosy was diagnosed at an earlier stage, people would be less likely to experience the significant disability, stigma and disfigurement that can develop, and it would prevent others catching it.

For this reason, a core part of SFLG's strategy is to conduct long-term screening programmes in endemic areas to find and treat leprosy in its earliest stages. SFLG is working with its partners to identify where leprosy is endemic and is delivering comprehensive projects with them. Medical teams are hired to conduct in-depth screening to find new cases in these countries. The screening involves a combination of door-to-door visits and setting up regular skin camps for diagnosis. Where permitted, a single-dose prophylactic is administered after the screening to provide some protection against exposure. SFLG intends these programmes to continue for a minimum of three years.

During 2021, SFLG invited 16 partners to outline the endemic areas near their clinics and propose a programme for Active Case-Finding. It agreed to sponsor the six most promising projects, which launched between September and November 2021. These projects cover the following areas:

1. The Dinajpur municipality in Bangladesh with the Dhanjuri Leprosy Centre
2. The Dahanu and Vikramgad blocks in Palghar district, Maharashtra, India with the local charity Alert India
3. The Dharavi slum and the rural areas adjoining Mumbai, India with the Bombay Leprosy Project
4. The rural districts of Aurahi and Bideha in Nepal with The Leprosy Mission
5. State of Odisha, India with the New Hope Rural Leprosy Trust
6. Landhi Korangi and Maskan-e-Rahat, Pakistan with the Marie Adelaide Leprosy Centre in Karachi

Care

Care has always been the backbone of SFLG's strategy. SFLG's main activity since 1895 has always been providing relief, assistance and rehabilitation to people diagnosed with leprosy, or for people who have been cured but need ongoing care for disabilities it caused. SFLG has long term relationships with several partners in this regard, the longest of which has lasted more than 100 years. Many SFLG centres also do active work to address stigma in their communities, to support people coming forward earlier for treatment, and to remove the hostility that people with leprosy experience.

In 2021, SFLG supported 40 centres across 13 countries. These centres treat people for leprosy, perform reconstructive surgery on disabilities, provide physio and other services, prepare patients for a return to their communities, teach new skills, and, in some cases, look after that person for the rest of their life, if the community will not have them back. Our partner organisations include hospitals, clinics, leprosy villages and communities.

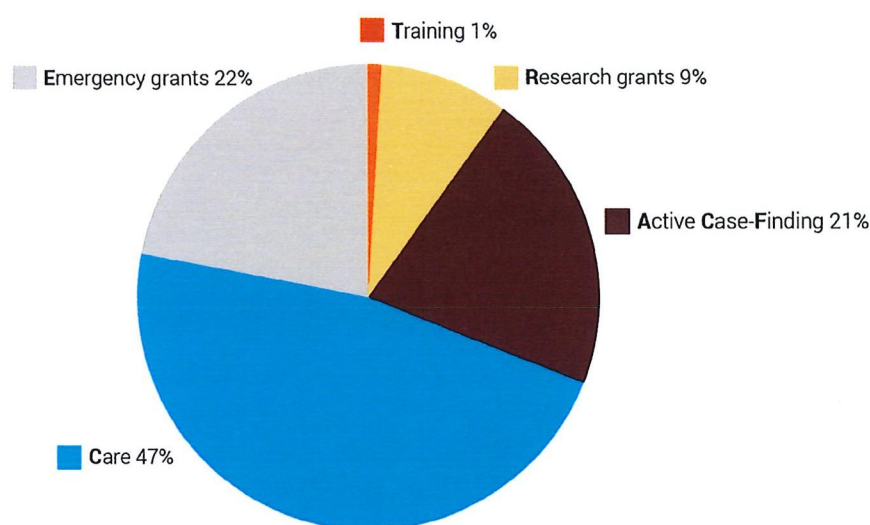
Some of SFLG's key projects include:

- Funding a hospital boat in Brazil which travels by river to remote areas that cannot be reached by road, to diagnose and treat leprosy
- Supporting communities of nuns who provide friendship and nursing care to people ostracised from their society, such as in Sri Lanka, where people with leprosy are being kept on a remote island
- Training people who have life-long disabilities due to leprosy in new skills such as using a sewing machine, making shoes, keeping chickens, basket making and fishing
- Crafting bespoke shoes for patients whose feet are deformed or have lost sensation because of leprosy
- Establishing a new partnership with Jimma in Ethiopia and working again with Mutemwa in Zimbabwe

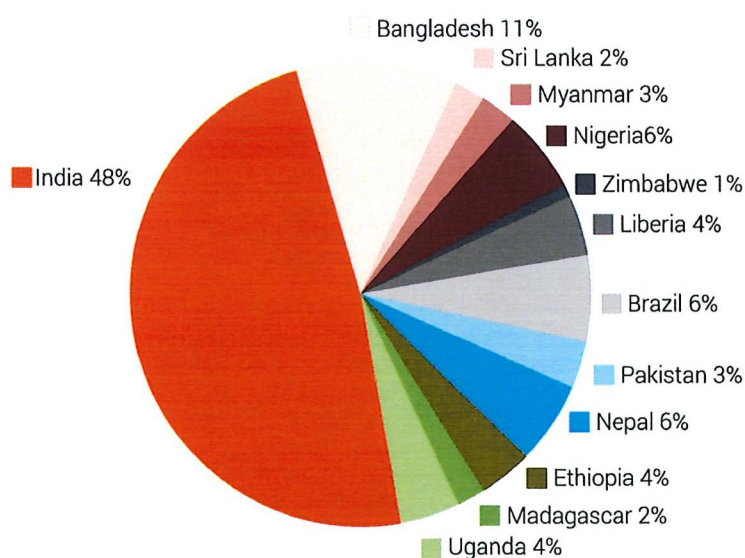
Emergency relief

In 2021, SFLG provided 50 per cent additional support to its centres to help them respond to the Covid-19 crisis. SFLG's partners said that the pandemic had an enormous impact on their ability to continue services. Key revenue streams such as private medical care in hospitals had stopped. Lockdowns meant that they could not trade anymore and the introduction of new practices using Personal Protective Equipment, antibacterial gel etc., meant that they had unexpected costs. In addition, people with leprosy needed more support to receive vaccines. Often people with leprosy were not accepted on public transport to the centres or needed to be vaccinated separately. SFLG's funding supported its partners to carry out these necessary activities.

Expenditure by



Expenditure by country



In 2021, the level of support SLFG gave to centres has doubled since 2020.

Partner due diligence

SFLG's Executive Team carried out due diligence on any potential partners to ensure:

- The identity of the beneficiary
- That funds are applied in accordance with SFLG's charitable purposes
- That funds are not knowingly used for:
 - Money laundering in accordance with the operative Money Laundering regulations
 - Terrorism financing in accordance with the Terrorism Act, 2000
 - Bribery in accordance with the Bribery Act, 2010

SFLG's Executive Team also adopts a risk-rated approach to due diligence. Risk factors include:

- Funding contributed
- The country of residence of the recipient
- The geographical location in which the grant will be applied
- The nature of the relationship between the charity and the applicant

Where the proposed partner is well known to the charity and the relationship has been long standing and well established, the amount of due diligence undertaken is likely to be reduced.

The results of any due diligence do not last indefinitely. In cases where beneficiaries are supported for a significant period, additional due diligence is undertaken if there is a change of circumstances that might impact the partner or in any case, every year.

Campaigning

In 2021, SFLG campaigned on several issues affecting people with leprosy. These included:

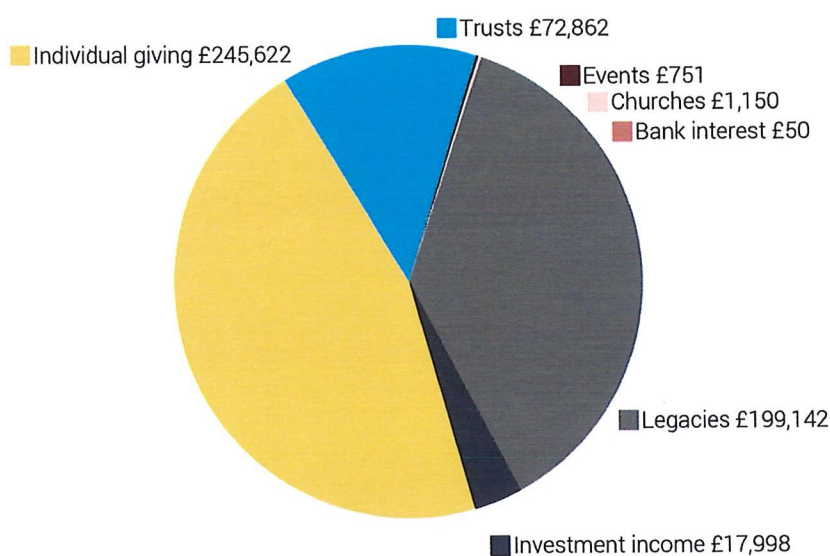
- Ensuring people with leprosy had equitable access to the Covid-19 vaccine when it was rolled out. SFLG raised awareness of why people with leprosy might be especially vulnerable to Covid-19 and championed their right to receive vaccines in parity to their peers
- Advising that countries were cautious about declaring 'elimination' and ensuring that enough focus and resources remained in place to drive leprosy across the final mile

In total, over 20 articles were written in response to SFLG campaigns.

Fundraising and performance

In 2021, SFLG generated £537,575 income, its highest income since 2015. In addition, SFLG's fundraising became much more diversified. In 2020, legacies comprised 65 per cent of its income, (making SFLG very reliant on a single unpredictable source). In 2021, legacies made up 37 per cent of the total.

SFLG income 2021



Marketing

In 2021, SFLG's marketing income increased to £245,622 including Gift Aid. The main means of introducing new donors and raising funds is through inserts in various press titles. SFLG communicates twice a year with existing opted-in donors. In May SFLG sends a copy of its Annual Review describing the previous year's activities and in October it sends a further newsletter informing donors of how their donations are being used.

SFLG is registered with the Fundraising Regulator and complies with its practices. No complaints were received about any aspect of fundraising in the reporting period. SFLG is compliant with General Data Protection Regulation in all its activities and no data are sold to other organisations.

SFLG made considerable improvements to its website, including the implementation of a new donations journey using Enthuse technology, giving profiles of SFLG's centres and case studies of people it has helped, and it regularly updated news items. At Christmas, SFLG ran its first ever email campaign to donors. The campaign included an email, an animation, a display of Christmas celebrations in its centres and a leprosy campaign. SFLG maintained social media profiles on Facebook, Twitter, and LinkedIn. It improved its visibility with Google AdWords. In total, SFLG received £18,772 donations online (eight per cent).

Legacies

In addition, SFLG was very fortunate that some donors remembered it in their wills. For this generosity SFLG is extremely grateful. In 2021, SFLG received £199,142 in legacies (in comparison with £164,821 for 2020). The level of legacies in 2021 was slightly above the five-year average.

SFLG is deeply touched when it is named in a will and has developed new means to remember those who have acted in this way. The details of the legators are captured in a Book of Remembrance and it prays for them regularly. In addition, we have an online Garden of Remembrance at <https://www.stfrancisleprosy.org/remembrance.html>.

Talks

SFLG has begun to give talks on leprosy to build awareness and generate income. Talks were given to Universities, Churches, Rotary and Catena Clubs. This activity resulted in £751 being raised.

The Annual Benefactors Mass celebrating SFLG's 125th anniversary was held for its Catholic donors at Southwark Cathedral on 30 October. It was presided over by Archbishop John Wilson and concelebrated with 12 priests. The Mass was livestreamed to SFLG's centres. The feedback from those who attended was exceptional. A reception and assembly followed the Mass. It was a great opportunity for SFLG to meet its supporters and understand how they became aware of St Francis Leprosy Guild, what attracted them to it, and to receive their feedback on what it does today. £900 was raised from contributions at the Mass.

Trusts

SFLG received a £30,000 grant from the Sir Harold Hood Charitable Trust and £38,000 from the Sir Pierce Lacy Trust, as well as several smaller donations. SFLG thanks both trusts for their continued support.

Volunteers

SFLG is very privileged to have an exceptionally high-quality Board of Trustees, many of whom are leaders in their fields. Its trustees gave extensively of their time, and in addition, it had the benefit of an accountancy intern over the summer. The total value of the volunteer time has been estimated at £200,000 per year.

Staff

SFLG continues to operate on a very small staff. The costs of staff and contractors have increased from 2020-2021 reflecting its growing size, the increasing complexity of its activities, and the shift of finance responsibilities from volunteers to a paid staff.

During the year, SFLG's only employees were a Chief Executive Officer, a Finance Manager, and an Administrator. SFLG worked with a contractor, Katharine Jones of KVHcom.com. Katharine helped SFLG to raise its profile online and through the media. SFLG believes it is seeing the benefit of her work in the doubling of its individual giving. SFLG also brought in some additional help in processing donations during the lockdown periods. It decided that, in the long-term, processing donations could be achieved more efficiently and consistently by a third party. So SFLG has now outsourced these activities to Telebank and expect the savings from doing so to be approximately £25,000 a year.

Operating Costs

SFLG maintains close attention to the control, and where possible reduction, of its annual operating costs. It took the following actions to reduce operating costs in 2021:

- Moved to a smaller office still located at 73 St Charles Square with a reduced annual rent of £6,000 per year compared to £13,500 previously. In addition, whereas the previous rental agreement excluded utilities, the new agreement includes all utilities. In 2021, there was a one-off dilapidations bill of £5,000 to exit the previous office. In total we believe there is a saving of £9,000 a year
- Moving donation processing to Telebank – saving £25,000 a year
- The Foundation for Social Improvement provided approximately 20 training sessions for SFLG as part of its International Development Charities Programme, for which SFLG received a bursary. This is a saving of £4,000
- SFLG also removed the landline and replaced it with a MiFi dongle saving £1,700 a year

Safeguarding

SFLG employees do not have direct contact with leprosy sufferers, vulnerable adults, or children, but the prime purpose of the partner organisations it supports is the daily care of such persons. The Board of Trustees requires that all those conducting projects on SFLG's behalf must comply with SFLG's Safeguarding Policy and Code of Conduct. All the partner organisations that SFLG worked with in 2021 confirmed in writing that they were in full compliance with both documents. This requirement will continue to be an absolute necessity for any future potential partner organisations.

Accounting practice

These accounts have been prepared on an accrual basis.

Reserves policy

Today SFLG holds unrestricted reserves of £1.3 million.

Trustees have reviewed the activities and commitments of the charity and determined that to ensure continuity of activities and honour contractual liabilities, a level of free reserves should be maintained of around £720,000.

Purpose	Amount held in free reserves
Committed Active Case-Finding projects	£140,000
Committed research projects	£60,000
24 months to cover the running costs of our centres providing care	£300,000
Centralised running costs (4.5 months opex, 3 months fundraising)	£220,000
Total:	£720,000

Trustees have approved a rolling five-year strategic plan and confirmed that the following designations, all to be used in 2022, are necessary to ensure its delivery.

Active Case-Finding projects	£240,000
Training	£ 10,000
Emergency projects	£ 30,000
Capital funding	£ 15,000
Fundraising:	£ 143,000
Total:	£438,000

Trustees reviewed the small remaining balance of Unrestricted Reserves (£147,000) and concluded it is a reasonable cushion of contingency for the further implementation of the Strategic Plan considering the volatility of the external economic environment.

Investment policy and objectives

The trustees are eager to generate a level of returns from its reserves without taking on unacceptable risk. Its approach is to accept a level of medium risk, with a balance sought between realising a target income and achieving capital growth. Investments are divided among equities, bonds, cash, and alternatives. The portfolio is externally managed by investment managers who are regulated by the Financial Conduct Authority. Updates on the value of the portfolio are provided to SFLG quarterly. Once a year it discusses the performance of the investments with its investment manager, the prevailing and anticipated economic conditions, a forecast of future trends and it looks at future cash requirements to be funded by these investments. Trustees review the level of risk annually. In the implementation of this policy, the trustees follow the Charity Commission guidance for the investment of charitable funds.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, those related to the governance, operations, finances of SFLG as well as those relating to the external economic environment and the regulatory framework in which SFLG operates. The trustees review these risks on a regular basis and are satisfied that the systems are in place to mitigate exposure to major risks from within SFLG.

Structure, governance, and management

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

Charity constitution

The charity is a Charitable Incorporated Organisation that was established on the 25 March 2020.

Charitable structure

SFLG changed its charitable status from an Unincorporated Association to a Charitable Incorporated (Foundation) Organisation (CIO) on 25 March 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 SFLG's website.

Appointment of trustees

Under SFLG's constitution, up to 12 trustees may be appointed for up to three terms of three years but may not be reappointed for a fourth term until after an interval of at least one year. Trustees are appointed based on suitable qualifications and experience. They are briefed on the activities of SFLG and their responsibilities as trustees by the existing trustees. They manage the affairs of the 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) nominates a trustee to represent them.

In 2021, three trustees stood down from the Board each having given many years of service. SFLG is very grateful for their long and valuable contributions. Liam Allmark joined the Board as the nomination of the Bishops Conference, and SFLG welcomed Clare Barton, an experienced lawyer who serves several charities on a voluntary basis.

A trustee's skills audit is up to date.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related transactions are disclosed in the notes to the accounts. Trustees are required to disclose all relevant interests at each meeting.

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 20th May 2022 signed on its behalf by:



.....Mr Michael Forbes Smith, Trustee

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 year ended 31 December 2021.

Responsibilities and basis of report

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

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


Independent examiner's statement

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



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

Date: 31/5/22

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Year Ended 31.12.21 Unrestricted funds £	Period 25.3.20 to 31.12.20 Total funds £
Income and endowments from	Notes		
Donations and legacies	2	518,826	1,529,210
Other trading activities	3	751	-
Investment income	4	17,998	10,400
Total		537,575	1,539,610
Expenditure on			
Raising funds	5	222,818	127,902
Charitable activities	6		
Research		36,773	-
Educational		5,454	-
Care Grants		183,748	151,694
Emergency Grants		86,804	25,966
Active Case Finding Grants		80,424	-
Total		616,021	305,562
Net gains on investments		74,218	75,832
NET INCOME/(EXPENDITURE)		(4,228)	1,309,880
Reconciliation of funds			
Total funds brought forward		1,309,880	-
Total funds carried forward		1,305,652	1,309,880

The notes form part of these financial statements

Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted funds £	31.12.20 Total funds £
Fixed assets			
Tangible assets	11	4,240	5,287
Investments	12	<u>857,145</u>	<u>774,514</u>
		861,385	779,801
Current assets			
Debtors	13	19,288	3,105
Cash at bank		<u>458,475</u>	<u>537,776</u>
		477,763	540,881
Creditors			
Amounts falling due within one year	14	(33,496)	(10,802)
		<u>444,267</u>	<u>530,079</u>
Net current assets			
		1,305,652	1,309,880
Total assets less current liabilities			
		1,305,652	1,309,880
NET ASSETS		1,305,652	1,309,880
Funds	15		
Unrestricted funds		<u>1,305,652</u>	<u>1,309,880</u>
Total funds		1,305,652	1,309,880

The financial statements were approved by the Board of Trustees and authorised for issue on.....

20th May 2022

..... and were signed on its behalf by:



Mr Michael Forbes Smith, Trustee

The notes form part of these financial statements

Cash Flow Statement for the Year Ended 31 December 2021

	Notes	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Cash flows from operating activities			
Cash generated from operations	17	<u>(87,944)</u>	<u>1,307,469</u>
Net cash (used in)/provided by operating activities		<u>(87,944)</u>	<u>1,307,469</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(942)	(5,579)
Purchase of fixed asset investments		(140,404)	(807,625)
Sale of fixed asset investments		131,991	33,111
Interest received		50	206
Dividends received		<u>17,948</u>	<u>10,194</u>
Net cash provided by/(used in) investing activities		<u>8,643</u>	<u>(769,693)</u>
Change in cash and cash equivalents in the reporting period		<u>(79,301)</u>	<u>537,776</u>
Cash and cash equivalents at the beginning of the reporting period		<u>537,776</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>458,475</u></u>	<u><u>537,776</u></u>

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2021

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, except for investments which are included at market value, as modified by the revaluation of certain assets.

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 have been allocated on a grant payable basis.

Tangible fixed assets

Depreciation is provided at the following annual rates 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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. Donations and legacies

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Donations	291,273	1,360,922
Gift aid	28,411	3,467
Legacies	<u>199,142</u>	<u>164,821</u>
	<u>518,826</u>	<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 for the previous period was £1,287,501.

3. Other trading activities

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Fundraising events	<u>751</u>	<u>-</u>

4. Investment income

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Dividends received	17,948	10,194
Deposit account interest	<u>50</u>	<u>206</u>
	<u>17,998</u>	<u>10,400</u>

5. Raising funds

Raising donations and legacies

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Marketing	143,197	81,241
Online fundraising costs	456	126
Depreciation	1,989	292
Support costs	<u>67,640</u>	<u>40,309</u>
	<u>213,282</u>	<u>121,968</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. Raising funds - continued

Investment management costs

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Portfolio management	<u>9,536</u>	<u>5,934</u>
Aggregate amounts	<u>222,818</u>	<u>127,902</u>

6. Charitable activities costs

	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Research	25,499	11,274	36,773
Educational	3,575	1,879	5,454
Emergency Grants	60,500	26,304	86,804
Care Grants	127,382	56,366	183,748
Active Case Finding Grants	<u>56,000</u>	<u>24,424</u>	<u>80,424</u>
	<u>272,956</u>	<u>120,247</u>	<u>393,203</u>

7. Grants payable

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Research	25,499	-
Educational	3,575	-
Care Grants	127,382	117,890
Emergency Grants	60,500	20,000
Active Case Finding Grants	<u>56,000</u>	<u>-</u>
	<u>272,956</u>	<u>137,890</u>

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

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Grants	<u>272,956</u>	<u>137,890</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. Overhead

	Management £	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	51,828	365	484	14,963	67,640
Research	8,638	61	81	2,494	11,274
Educational	1,440	10	13	416	1,879
Emergency Grants	20,155	142	188	5,819	26,304
Care Grants	43,190	304	403	12,469	56,366
Active Case Finding Grants	18,715	132	175	5,402	24,424
	<u>143,966</u>	<u>1,014</u>	<u>1,344</u>	<u>41,563</u>	<u>187,887</u>

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

Trustees' expenses

Three trustees were reimbursed travelling expenses totalling £146 for the year ended 31 December 2021 (2020 Nil).

10. Staff costs

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Wages and salaries	109,061	35,443
Other pension costs	<u>2,369</u>	<u>739</u>
	<u>111,430</u>	<u>36,182</u>

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

	Year Ended 31.12.21	Period 25.3.20 to 31.12.20
Administration	<u>3</u>	<u>3</u>

No employees received emoluments more than £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 had remuneration of £56,656, pension contributions of £1,700 and employers' national insurance of £6,602.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

11. Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2021	5,579
Additions	<u>942</u>
At 31 December 2021	<u>6,521</u>
Depreciation	
At 1 January 2021	292
Charge for year	<u>1,989</u>
At 31 December 2021	<u>2,281</u>
Net book value	
At 31 December 2021	<u>4,240</u>
At 31 December 2020	<u>5,287</u>

12. Fixed asset investments

	Listed investments £
Market value	
At 1 January 2021	774,514
Additions	140,404
Disposals	(124,432)
Revaluations	<u>66,659</u>
At 31 December 2021	<u>857,145</u>
Net book value	
At 31 December 2021	<u>857,145</u>
At 31 December 2020	<u>774,514</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	66,659
Cost	<u>790,486</u>
	<u>857,145</u>

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

13. Debtors: amounts falling due within one year

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	<u>19,288</u>	<u>3,105</u>

14. Creditors: amounts falling due within one year

	31.12.21	31.12.20
	£	£
Taxation and social security	3,592	3,293
Other creditors	<u>29,904</u>	<u>7,509</u>
	<u>33,496</u>	<u>10,802</u>

15. Movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	659,880	304,653	(96,881)	867,652
Recruitment/fundraising	100,000	(100,000)	143,000	143,000
Research and Development	200,000	(25,499)	(174,501)	-
Care Grants	200,000	(56,000)	(144,000)	-
Assisi Grants	150,000	(127,382)	(22,618)	-
Emergency Grants	-	-	30,000	30,000
Active Case Finding Grants	-	-	240,000	240,000
Training	-	-	10,000	10,000
Capital Funding	-	-	15,000	15,000
	<u>1,309,880</u>	<u>(4,228)</u>	<u>-</u>	<u>1,305,652</u>
TOTAL FUNDS	<u>1,309,880</u>	<u>(4,228)</u>	<u>-</u>	<u>1,305,652</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	537,575	(307,140)	74,218	304,653
Recruitment/fundraising	-	(100,000)	-	(100,000)
Research and Development	-	(25,499)	-	(25,499)
Care Grants	-	(56,000)	-	(56,000)
Assisi Grants	-	(127,382)	-	(127,382)
	<u>537,575</u>	<u>(616,021)</u>	<u>74,218</u>	<u>(4,228)</u>
TOTAL FUNDS	<u>537,575</u>	<u>(616,021)</u>	<u>74,218</u>	<u>(4,228)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. Movement in funds - continued

Comparatives for movement in funds

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

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

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

Care Grants

This designated fund is to ensure that the care 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.

Emergency Grants

This designated fund is to ensure that emergency grants are available to those that require urgent assistance

Active Case-Finding Grants

This is a designated fund for finding new projects that are considered worth funding.

Training

This designated fund has been set aside for training costs.

Capital Funding

This designated fund has been set aside for capital projects.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

16. Related party disclosures

There were no related party transactions for the year ended 31 December 2021.

17. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(4,228)	1,309,880
Adjustments for:		
Depreciation charges	1,989	292
Losses on investments	(74,218)	-
Interest received	(50)	(206)
Dividends received	(17,948)	(10,194)
Increase in debtors	(16,183)	(3,105)
Increase in creditors	<u>22,694</u>	<u>10,802</u>
Net cash (used in)/provided by operations	<u>(87,944)</u>	<u>1,307,469</u>

18.. Analysis of changes in net funds

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	<u>537,776</u>	<u>(79,301)</u>	<u>458,475</u>
	<u>537,776</u>	<u>(79,301)</u>	<u>458,475</u>
Total	<u>537,776</u>	<u>(79,301)</u>	<u>458,475</u>

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Income and endowments		
Donations and legacies		
Donations	291,273	1,360,922
Gift aid	28,411	3,467
Legacies	<u>199,142</u>	<u>164,821</u>
	518,826	1,529,210
Other trading activities		
Fundraising events	751	-
Investment income		
Dividends received	17,948	10,194
Deposit account interest	<u>50</u>	<u>206</u>
	<u>17,998</u>	<u>10,400</u>
Total incoming resources	537,575	1,539,610
Expenditure		
Raising donations and legacies		
Marketing	143,197	81,241
Online fundraising costs	456	126
Depreciation of tangible fixed assets	<u>1,989</u>	<u>292</u>
	145,642	81,659
Investment management costs		
Portfolio management	9,536	5,934
Charitable activities		
Grants to institutions	272,956	137,890
Support costs		
Management		
Wages	109,061	35,443
Pensions	2,369	739
Rent and utilities	16,543	8,167
Telephone	383	481
Postage and stationery	6,127	4,052
Sundries	1,269	346
IT support costs	<u>8,214</u>	<u>3,482</u>
	143,966	52,710
Finance		
Bank charges	1,014	533

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	Year Ended 31.12.21 £	Period 25.3.20 to 31.12.20 £
Finance		
Other		
Insurance	1,344	313
Governance costs		
Accountancy and Professional	<u>41,563</u>	<u>26,523</u>
Total resources expended	<u>616,021</u>	<u>305,562</u>
Net (expenditure)/income before gains and losses	(78,446)	1,234,048
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>7,559</u>	<u>5,065</u>
Net (expenditure)/income	<u>(70,887)</u>	<u>1,239,113</u>

This page does not form part of the statutory financial statements