

REGISTERED CHARITY NUMBER: 1188749

Report of the Trustees and

Unaudited Financial Statements for the period 1 January 2023 to 31 December 2023

ST FRANCIS LEPROSY GUILD

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Abbreviations

CBCEW	Catholic Bishops' Conference of England and Wales
CIO	Charitable Incorporated Organisation
GDPR	General Data Protection Regulation
LSHTM	London School of Hygiene & Tropical Medicine
NGO	Non-Governmental Organisation
SFLG	St Francis Leprosy Guild
WHO	World Health Organization

Reference and administrative details for the year 01 January 2023 to 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts. This is in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Board of Trustees

Mr Michael Forbes Smith (Chair of Trustees up to May 2023)

Mr Edward Reed (Chair of Trustees from May 2023)

Mr Michael Heathcote (Treasurer)

Mr Liam Allmark

Mrs Clare Barton

Dr Margaret Burgess

Very Reverend Father Michael Copps OFM

Dr William Dibb

Professor Noel Gill

Professor Robin Graham-Brown (stood down in May 2023)

Ms Nalini Nathan (stood down in February 2023)

Ms Cecilia Taylor-Camara

Chief Executive Officer

Mrs Clare McIntosh (resigned in April 2023)

Acting Director

Katharine Jones (appointed April 2023)

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

Chair (up to May 2023) - Michael Forbes Smith. 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.

Chair (from May 2023) - Edward Reed. A solicitor and partner at Macfarlanes, advising internationally mobile families on their asset structuring, personal tax, succession planning, wills and trusts, with an affinity for civil law issues generally. Is trustee of a number of charities.

Honorary Treasurer - Michael Heathcote. A Fellow of the Institute of Chartered Accountants, a Freeman of the City of London, and a Liveryman in the Worshipful Company of Wheelwrights. Committed to charities that promote and support humanitarian, educational and cultural projects.

Liam Allmark. A senior Policy and Research Analyst for international affairs at CBCEW. He supports the bishops in their work on a range of global issues, including peacebuilding, promoting human rights, and supporting refugees. 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. A Governor at her local school since 2013 and Chair of the school's Admissions Committee. CAFOD and MISSIO representative for her local parish. Safeguarding Lead from May 2023.

Dr Margaret Burgess. A lecturer on leprosy at LSHTM. She holds a Diploma in Tropical Nursing and based her MSc dissertation on her experiences living in a leprosy colony in Nepal. In 2008 she was awarded a DSSc from Brunel University. She is a trustee of the Friends of Arundel Cathedral, the Society of Saint Augustine of Canterbury, co-chair and trustee of the Centenary Appeal, the Sussex Community Foundation and Promise Nepal. Safeguarding Lead from May 2023.

Father Michael Copps. A member of the Order of Friars Minor (OFM) since 1965; Guardian and Novice Master in the community in Chilworth, Surrey 1981 to 1990; subsequently served as a parish priest in Nottingham, St Antony's, Forest Gate and St Francis, Stratford, including as Guardian of the Community 1994-1997. He was Provincial of the Friars in England 2005-2014 and elected Custos in 2018.

Dr William Dibb. A retired consultant clinical microbiologist and infection control doctor. Also, the Chair of Laboratories and Infection Prevention and Control for many years. Wide infection experience abroad, including in the developing world. A keen medical historian with a special interest in the history of infection.

Professor Noel Gill. An infectious disease epidemiologist and honorary professor at LSHTM; worked at Public Health England's National Infectious Disease Surveillance Centre leading the HIV & STI team 1980- 2020. After retirement he returned part-time from 2020 through 2021 to assist with the response to the COVID-19 emergency.

Professor Robin Graham-Brown. 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; combines 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. Safeguarding Lead up to May 2023.

Nalini Nathan. General Secretary for the Conference of Religious in England and Wales. Prior to this she worked at CAFOD for seven years in various roles. Plays an active role in social justice. She has an MA in Contemporary Ethics and is a trustee of another Catholic charity.

Cecilia Taylor-Camara. Until 2020, a senior policy adviser in the Office for Migration Policy at CBCEW; strategic lead and adviser on migration, racial justice and human trafficking. She continues to work on combatting human trafficking and raising awareness of the crime.

Principal address

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About leprosy – a curable disease

Leprosy, also known as Hansen's disease, is a chronic, infectious disease caused by the bacterium *Mycobacterium leprae* discovered in 1873 by the Norwegian physician Gerhard Armauer Hansen. Leprosy affects the skin, peripheral nerves and the upper respiratory tract. Leprosy can affect anyone, at any age, but it is linked to poverty and malnutrition. Leprosy continues to be a threat to public health in low and middle-income countries. Despite the widespread fear that leprosy is highly contagious, it is in fact difficult to catch and 95% of us are resistant to developing the disease. It is thought that leprosy is spread by droplet infection (coughing and sneezing) during prolonged and close contact with untreated individuals who have the disease. People who lack access to clean water, sanitation and hygiene, those with compromised immune systems or who are malnourished are also more likely to catch it. Leprosy is a disease of poverty.

Leprosy is challenging to diagnose, especially at the early stages. It attacks peripheral nerves, which destroys the ability to feel pain. The lack of sensation leads to trauma, ulcers and other infections. Left untreated, these infections can lead to permanent disability, disfigurement and amputations. Even those treated for leprosy and who are no longer infectious can still develop complications over their lifetime. Leprosy can also cause blindness, facial disfigurement and the clawing of hands and feet. The visible disability and disfigurement caused by leprosy over the years means the disease is greatly feared. Many leprosy-affected people (including their families and children) are subjected to stigma and discrimination and excluded from society. Since the earliest of times, fear and ignorance has allowed society to discriminate against and deny leprosy-affected people their right to a full and normal life.

In addition, outdated discriminatory laws mean that people with leprosy can be forcibly evicted from their homes, livelihoods, and places of work. In some parts of the world, leprosy is a reason for divorce. Due to these terrible injustices, people with leprosy may not come forward for medical treatment, putting themselves, their families and communities at greater risk. A United Nations Special Rapporteur (operating under the aegis of the UN High Commissioner for Human Rights) is working to identify and repeal these laws.

Leprosy is curable today with a course of antibiotics known as Multidrug Therapy (MDT) which first became available in 1981 and has been distributed free of charge worldwide to patients since 1991.

Following the introduction of MDT, around seventeen million people have been released from treatment for leprosy. However, since the early 2000s, the downwards trend of numbers diagnosed and treated has stagnated at around 200,000 per year. In addition, the number of people contracting the disease who are undiagnosed, or living with its effects, such as blindness, amputated limbs or the stigma and discrimination associated with it, is many millions.

The WHO monitors leprosy worldwide and has developed a global leprosy strategy, which is reviewed by experts every five years. The goal of the current strategy is to achieve Zero Leprosy. SFLG, along with the rest of the global leprosy community, is aligned with the WHO strategy. The final mile to ending leprosy is proving to be the toughest and most challenging. According to WHO, there are between two and five million undiagnosed (disfigured and disabled) leprosy-affected people worldwide. So, although we can see an end to this terrible and ancient disease, there remains plenty to be done to achieve Zero Leprosy. SFLG has existed for 129 years but it is this ongoing challenge which keeps us focused.

St Francis Leprosy Guild (SFLG)

SFLG was founded on 23 October 1895. The moving spirit was Kate Marsden, a nursing heroine determined to help relieve the desperate plight of leprosy sufferers throughout the world. Until MDT became widely available through the WHO in the 1990s, SFLG's primary activity was the compassionate support of leprosy villages, hospitals, clinics or communities that treat or care for leprosy sufferers and their dependants.

In 2017, SFLG embarked on "A Pilgrimage of Hope" combining a commitment to play our part in the WHO's developing strategies, currently (2021-30) "Towards Zero Leprosy", with a determination to increase the charity's professionalism and grow the voluntary income needed to meet that challenge.

As part of that process, SFLG became a Charitable Incorporated Organisation (CIO) in 2020. SFLG's key strategic focus is now the detection and diagnosis of people affected by leprosy as early as possible while maintaining the material support that it has provided to leprosy sufferers and their dependants for the past 129 years. SFLG's activities and projects, in particular its focused, intensive Active Case-Finding programme, are now making an important contribution to ascertaining, diagnosing, treating, monitoring and rehabilitating people with leprosy: making our contribution towards stopping the disease in its tracks and preventing more avoidable suffering. In addition, through its membership of the Leprosy Research Initiative, SFLG has contributed towards innovative applied research projects.

SFLG is now a member of several global organisations working together to break the transmission of leprosy and to end leprosy for good, including the Global Partnership for Zero Leprosy, the Neglected Tropical Diseases NGO Network and ILEP (The International Federation of Anti-Leprosy Associations) which covers over sixty countries and thousands of projects. Through these memberships, SFLG has direct relationships with the WHO and the United Nations.

SFLG is the UK's only Catholic leprosy charity. Although a Roman Catholic charity, SFLG has never made any distinction regarding the creed or denomination of our beneficiaries, nor of race, colour, gender or age. We are proud of our heritage and, conscious of the trust our benefactors and donors place in us, we are invigorated by the unique opportunity we have before us to play our part in ending leprosy for good.

We look forward to celebrating our 130th anniversary during the 2025 Jubilee Year, which also marks the penultimate in a series of Franciscan anniversaries, the 800th anniversary of the Canticles of the Creatures. The Annual Mass and Assembly to mark this will be held at Westminster Cathedral on Saturday 4 October 2025.

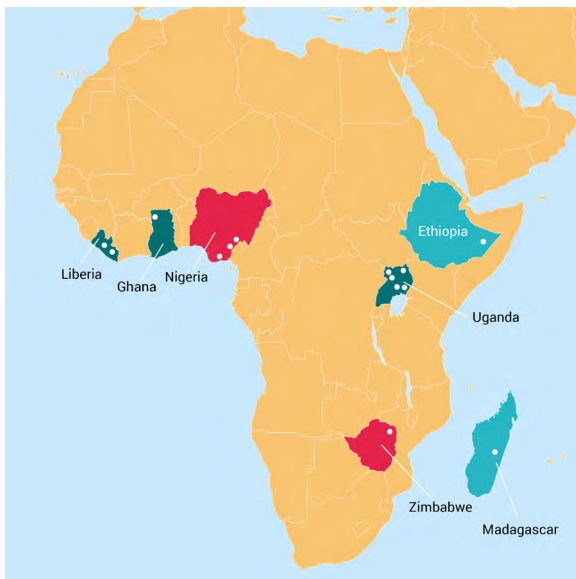
Vision and Mission

Our **vision** is a leprosy-free world.

Our **mission** is to end leprosy's devastating impact everywhere for everyone.

To do this, we work with dedicated partners around the world to help find and cure people with leprosy before they develop disability, to care for people living with leprosy's devastating impact and to fund research into new ways to end leprosy.

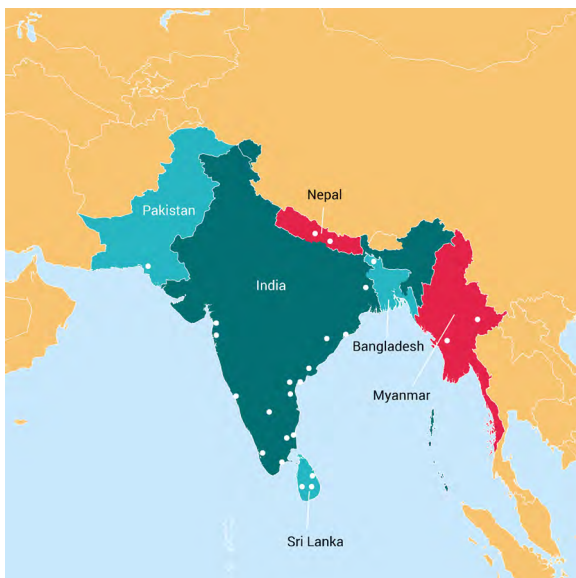
In 2023, SFLG worked in fourteen countries supporting over forty centres, research activities and programmes.



Where we work in Africa



Where we work in Brazil



Where we work in Asia

Objectives and aims

SFLG's objectives are as follows:

1. funding organisations giving relief and assistance to persons with leprosy or disabled as a result of leprosy, their families, and dependants 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.

Operational activities

In 2023, SFLG continued to categorise its activities under the **TRACE** acronym.

Training

Supporting undergraduate and postgraduate leprosy-specific specialist skills through short or long-term training and learning opportunities for any grade of healthcare worker to develop their potential as future specialist leaders committed to Zero Leprosy.

Research

Supporting applied research into leprosy transmission, prevention, and care (in collaboration with the Leprosy Research Initiative).

Active Case-Finding

Detecting new leprosy cases by screening all members of at-risk populations.

Care

Supporting the care of leprosy cases and their contacts through providing inpatient and outpatient treatment, surgery, rehabilitation, and long-term care for people diagnosed with leprosy, their families, and others living in or near their households.

Emergency Support/Capital Equipment

Investing capital in leprosy-related equipment, maintenance of facilities and rebuilding. Maintaining an Emergencies Reserve to meet any needs that may arise due to adversity.

Training

It is difficult to recruit healthcare practitioners to work in a highly stigmatized disease area like leprosy. Leprosy treatment lacks the prestige and higher salaries of many medical disciplines. Our aim is to support opportunities to fill this deficiency gap and increase the leprosy care experience of healthcare professionals. For this reason, funding leprosy-specific training is part of SFLG's activity.

Historically, SFLG has funded short-term visiting electives for students to spend time in one of its centres to develop their knowledge of leprosy. In 2023, SFLG did not provide funding for such an elective.

Research

SFLG is an Associate Member of the Leprosy Research Initiative (LRI), a global joint venture of twelve leprosy NGOs with the shared goal of working together to achieve Zero Leprosy. LRI consolidates leprosy research worldwide and prioritises future projects to deliver the vision of a *world free from leprosy*. SFLG's membership of LRI ensures our research investment is distributed competitively, is independently peer-reviewed, and is expertly evaluated.

SFLG is funding three significant projects through this relationship:

1. The development of a mobile app to assist 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 twenty years), people who may have been exposed to leprosy need to be checked regularly for many years to come. The app aims to support the diagnosis of other diseases including tuberculosis.
2. The testing of fabric boots in West Bengal and Uttar Pradesh, affectionately known as the *Beckham Boot*, as an alternative treatment for people with leprosy who have leg ulcers. This treatment will be tested against the current practice of using plaster casts, which can be uncomfortable and sub-optimal.
3. Engaging persons affected by leprosy in Ghana to become agents of change in their community by becoming leprosy peer mentors to support early case detection, disease management and disability inclusion, with a view to reducing stigma and improving mental health.

Active Case-Finding

Leprosy is a highly stigmatized, insidious, transmissible disease. It has an incubation phase of three to twenty years making its mode of transmission almost impossible to trace. Leprosy may not cause any pain and discomfort in the early stage, so people do not seek medical help. Once it is apparent, stigma or legal consequences frequently act as a powerful disincentive to seeking treatment. Yet early diagnosis and treatment would prevent the disability, stigma and disfigurement that can develop, and it would prevent others catching it.

To work towards the goal of Zero Leprosy, in 2020 SFLG began supporting selected partners to detect new leprosy cases early by conducting door-to-door screening of all members of disadvantaged populations at higher risk of leprosy. The aim of this population-based Active Case-Finding (PB-ACF) is to screen all members of a target population over a three-year period, through a series of case-finding campaigns in local areas where the incidence of leprosy may be relatively high.

During 2021, SFLG sponsored the following six PB-ACF projects:

1. Dhanjuri Leprosy Centre (Bangladesh)
2. ALERT India
3. Bombay Leprosy Project (India)
4. The Leprosy Mission in Nepal
5. New Hope Rural Leprosy Trust (India) and
6. Marie Adelaide Leprosy Centre (Pakistan).

Building on this work, in 2022 SFLG invited partners to propose new PB-ACF projects. SFLG agreed to support three more projects, which launched between September and November 2022, in the following areas:

1. The Meherpur District, Bangladesh (with The Leprosy Mission of England and Wales);
2. Tamil Nadu, India (The Holy Family Hansenorium);
3. The Yumbe and Zombo districts, Uganda (with The German Leprosy and Tuberculosis Relief Association).

In 2023, SFLG and its partners continued to implement the nine PB-ACF projects, each of which have delivered significant results. Since the launch of the PB-ACF programme, 441,573 people have been screened in areas with limited access to healthcare and 417 new cases of leprosy were found. Sixty-four skin camps were undertaken in India alone. Finding these cases early will prevent almost all from developing permanent disabilities. During the projects' implementation period, over three hundred healthcare workers were trained in the skills needed to spot the early signs of leprosy.

Care

SFLG's principal activity since 1895 has been supporting treatment and rehabilitation for people with leprosy, together with awareness campaigns to combat stigma and remove the fear and misunderstanding surrounding the disease. Leprosy-affected individuals require a range of support including reconstructive surgery, physiotherapy, social rehabilitation and training in new skills, and, in some cases (where individuals have been rejected by their communities), lifelong care is needed. SFLG supports the holistic care of people affected by leprosy and their contacts through the provision of inpatient and outpatient treatment and care. Our partners include hospitals, clinics, leprosy villages and community-based rehabilitation organisations.

In 2023, SFLG supported thirty-one partner organisations in fourteen countries with over 15,400 care-focused interventions. The objective of all these interventions is to enable people affected by leprosy to return to their communities and make their contribution to their family life and society. In addition, our partners diagnosed 1,438 new cases of leprosy in 2023.

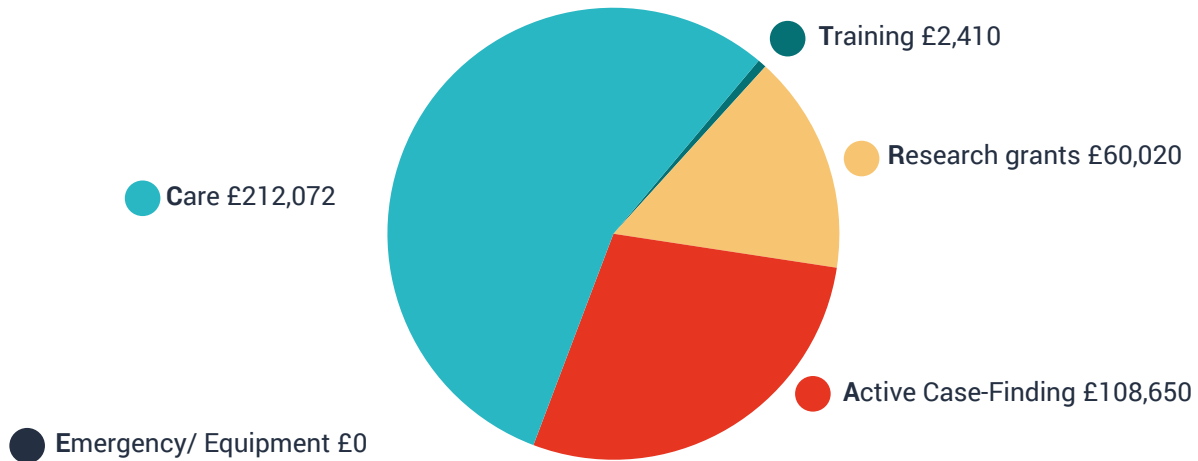
Some of SFLG's key projects include:

- Funding the Marie Adelaide Leprosy Centre, Pakistan to improve the quality of life for 150 people affected by leprosy, using a targeted, multi-pronged approach that leads to socio-economic stability and quality healthcare.
- Funding Doctor Tony Gonzalez's hospital boat, which travels to remote locations on a tributary of the river Amazon that cannot be reached by road, to diagnose and treat leprosy.
- Funding communities of nuns, such as the Franciscan Missionaries of Mary at the Badulla, Manthivu and Hendala leprosy centres in Sri Lanka, to provide friendship and nursing care to people affected by leprosy who are forgotten by society.
- Funding Aripea Health Centre, Uganda, to support people affected by leprosy and their families by providing access to basic supplies, healthcare and services which are otherwise inaccessible due to income loss after leprosy diagnosis.
- Funding St Joseph's Leprosy Hospital in Tuticorin, India, to provide training to people affected by leprosy in new skills such as using a sewing machine, making shoes, keeping chickens or basket-making. Such income-generating projects empower people affected by leprosy to achieve self-sufficiency and independence.
- Funding St Joseph Cottollengo Centre, Myanmar to give self-care training to people with leprosy to help them prevent leprosy ulcers and other impairments from developing, and to provide assistance devices such as wheelchairs.
- Developing a new partnership with Kust Nivaran Davakhana, India to work with neglected leprosy communities, providing much needed healthcare, socio-economic development and housing support.

Emergency relief

We maintain an Emergencies Reserve to meet any needs that may arise due to adversity such as natural disasters affecting our partners, or the people affected by leprosy with whom we work. In 2023, thankfully, none of our centres needed emergency relief. The budget was used instead on capital equipment such as a motorcycle, solar panels, and water tanks.

Expenditure by TRACE in 2023 £383,152



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:

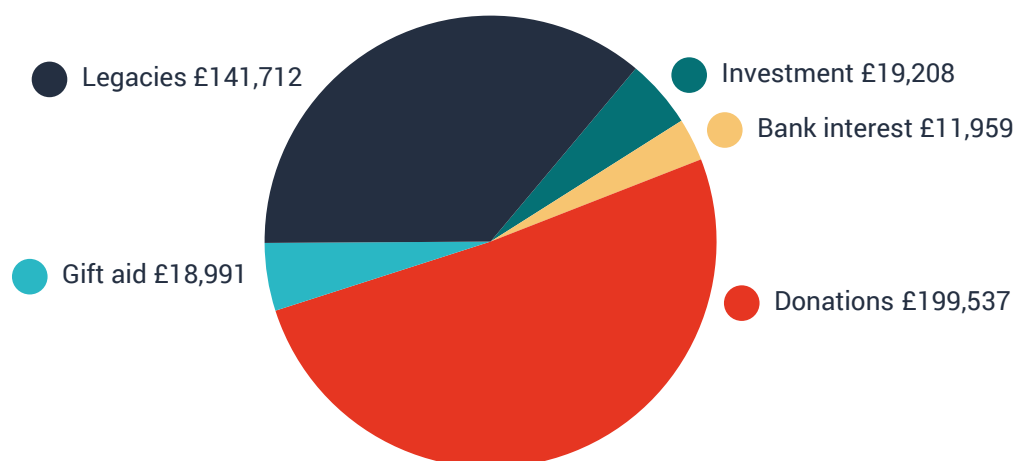
- funding contributed
- the country of residence of the recipient
- the geographical location in which the grant will be applied
- the nature of the relationship between the charity and the applicant
- the capacity of the organisation.

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 two years.

Fundraising and performance

In 2023, SFLG generated income of £391,407, less than half the £979,829 raised in 2022. However, in 2023, aware of the imperative to reduce the reliance on legacy income, individual donations were increased to £218,528 from £147,554 in 2022. Legacy income decreased by £651,402 in 2023 to £141,712 compared to £793,114 in 2022.

Total Income 2023 – £391,407



Individual giving (donations and Gift Aid)

The main means of introducing new donors to SFLG has been through inserts in various press titles. In 2023, a new initiative, Partially Addressed Mail or "PAM", was tested in the spring and autumn. Given their lack of success in 2023, the use of both press inserts and PAM will be discontinued in 2024.

In terms of raising funds, SFLG issued three direct mail appeals in 2023: a late summer appeal including the Annual Review for 2022; an autumn appeal including the Autumn Newsletter for 2023, and a Christmas appeal in support of Active Case-Finding in Bangladesh. All direct mail appeals in 2023 were very well-supported. In 2023, SFLG reviewed its marketing and fundraising strategy with an external fundraising strategist, to ensure donor diversification.

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

The Annual Mass and Assembly celebrating SFLG's 128th anniversary was due to take place at Westminster Cathedral, London, SW1, on 4 October 2023. The event regrettably had to be postponed due to rail and tube strikes. The Annual Mass and Assembly is ordinarily a great opportunity for SFLG to meet its supporters and the trustees were sorry not to be able to thank our supporters in person on this occasion.

Legacies

SFLG was fortunate to receive generous support from its benefactors. In 2023, SFLG received four legacies totalling £141,712 (compared with £793,114 in 2022).

The details of SFLG's legators are captured in a Book of Remembrance and prayed for regularly. In addition, the names of legators are recorded in SFLG's online Garden of Remembrance at <https://www.stfrancisleprosy.org/remembrance.html>.

Trusts

No trust fundraising was undertaken in 2023 and income from this source was not recorded. Trust fundraising recommenced in 2024 following an operational restructuring (see Staff and restructuring below).

Investment income

Investment income decreased to £19,208 in 2023 compared with £20,187 in 2022.

Volunteers

SFLG is very privileged to have a committed, volunteer Board of Trustees, many of whom are leaders in their fields. Its trustees gave extensively of their time. The total value of the trustees' time cannot be estimated under normal measures but by any assessment it is of considerable value.

Staff and restructuring

At the start of 2023, SFLG employed a full-time Chief Executive Officer (Clare McIntosh), Finance Director (Servet Ege), Programmes Manager (Charlotte John), Administrator (Rosanna Threakall) and Community Fundraiser (Eileen Murray).

In April 2023, to mitigate the risk from unsustainable workloads and payroll costs, the trustees restructured the Executive team. The roles of Chief Executive Officer and Finance Director were made redundant. An Acting Director was appointed on a consulting basis to oversee SFLG's operations and, at the recommendation of the Honorary Treasurer, external accountants were appointed.

Overview of operations

Acting Director

Throughout 2021 and 2022, SFLG outsourced its communications (website development and graphic design and PR) to Katharine Jones. In April 2023, the trustees invited Katharine to step in as Acting Director, to steer and bring stability to SFLG's operations. She remained in this role throughout 2023.

Accounting

In 2023, the trustees outsourced accounting to Waugh & Co. Chartered Accountants. Edmund Chavasse of Waugh & Co has handled the charity's day-to-day accounts since May 2023.

Data Management

At the end of 2022, the trustees commissioned a new Customer Relations Management Database (CRM), Donorfy. All donor data from previous databases were transferred to Donorfy. To ensure the integrity of the data, the trustees engaged an experienced data manager on a consultancy basis in May 2023 to manage the CRM. This measure has transformed the quality and utility of the charity's data. The trustees believe that high quality data handling, security and GDPR compliance are imperative.

Donor relationships and donor data

Between July 2021 and March 2024, an external agency provided donation handling and banking services to SFLG. The agency was responsible for processing donations, donor and supporter relationships and handling enquiries from the website. In 2023, the trustees decided that these activities could be dealt with more efficiently in-house, and notice was given to the external agency (which took effect from March 2024). In November 2023, an experienced bookkeeper was engaged to manage the charity's donor relationships, process all donations and update data on Donorfy.

Policy

Throughout 2023, SFLG has updated its policies in line with Charity Commission best practices. Rosie Threakall was promoted from Administrator to Head of Secretariat and Policy to manage the ongoing need for policy development.

Fundraising

During 2023, an external fundraising strategist was engaged to advise the charity on how to diversify and grow its fundraising to mitigate its reliance on legacies and develop a sustainable fundraising platform. Following this fundraising review, in December 2023 the trustees decided that there was limited scope for raising funds from local schools and churches and the Community Fundraiser's role was made redundant.

Social Media

In 2023, to raise and increase the charity's profile through its social media channels (Facebook, Instagram, LinkedIn and Twitter/X), a social media expert was hired to maintain our outputs.

Executive and extended teams

At the end of 2023, the charity had two full-time employees (Charlotte John, Programmes Manager, and Rosanna Threakall, Secretariat Manager) and a full-time Acting Director. Part-time contractors and consultants provided all other operational requirements.

The trustees would like to thank the commitment of the Executive team and the extended team of contractors who, between them, have transformed SFLG's operations during 2023.

In 2023, the costs of employing staff (pension, taxes and wages) and the restructuring increased to £190,137 from £163,670 in 2022. The cost benefits of the restructuring will be seen in 2024.

Operating Costs

SFLG pays close attention to the control, and, where possible, reduction, of its annual operating costs.

Rent and utilities increased to £11,751 in 2023 from £7,667 in 2022. Postage and stationery costs increased to £5,017 in 2023 from £3,589 in 2022. IT and Support Costs decreased to £6,371 from £8,631 in 2022. Insurance increased to £1,809 from £1,388 in 2022. Travel costs decreased to £5,498 from £9,672 in 2022. Legal and professional fees decreased to £16,074 from £18,130 in 2022. Total support costs were £148,138 in 2023 including the cost of part-time contractors and consultants.

The cost of maintaining donors and finding new donors increased to £145,889 in 2023, up from £136,901 in 2022. The increase was due to the Partially Addressed Mail initiative which will be discontinued in 2024. The cost benefits in relation to the reduced donor acquisition will be seen in 2024.

Safeguarding

SFLG's employees have little direct contact with people with leprosy, vulnerable adults, or children, but the prime purpose of the partner organisations it supports is the daily care of such people. The Board of Trustees requires that all those conducting projects on SFLG's behalf comply with SFLG's Safeguarding Policy and Code of Conduct. All the partner organisations that SFLG worked with in 2023 confirmed in writing that they were in full compliance with both documents. Compliance with SFLG's Safeguarding Policy and Code of Conduct will continue to be an absolute requirement for any future potential partner organisations. We continue to work closely with our partners to ensure safeguarding is prioritised and mainstreamed into our programmes and projects.

In May 2023, following the retirement as a trustee of Professor Robin Graham-Brown, he was replaced as Safeguarding Lead by Clare Barton and Dr Margaret Burgess who became Joint Safeguarding Leads.

Accounting practice

These accounts have been prepared on an accrual basis.

Reserves policy

As at 31 December 2023, SFLG held unrestricted reserves of £914,172.

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 at between £500,000 and £1 million.

Investment policy and objectives

The trustees are eager to generate a level of returns from reserves without taking on unacceptable risk. Their 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. At least once a year the Board of Trustees discusses the performance of the investments with SFLG's investment manager, as well as the prevailing and anticipated economic conditions and a forecast of future trends, and it looks at future cash requirements to be funded by the 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 and 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 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, the Constitution of St Francis Leprosy Guild of 14 May 2020.

Charity constitution

The charity is a Charitable Incorporated Organisation that was established on 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.

Appointment of trustees

Under SFLG's constitution, up to twelve 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 Minor is Spiritual Director and a trustee ex officio. CBCEW nominates a trustee to represent them.

In 2023, two trustees, Professor Robin Graham-Brown and Ms Nalini Nathan, stood down from the Board. SFLG is very grateful for their long and valuable contribution.

The trustees' 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 Constitution of SFLG require 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 governing document. 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 21 .x. 2024 signed on its behalf by:



..... Edward Reed, Chair

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

I report to the trustees on my examination of the financial statements of St Francis Leprosy Guild (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Paul West FCA

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

Date:22/10/2024.....

ST FRANCIS LEPROSY GUILD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	2	357,347	2,893	360,240	936,724	20,796	957,520
Investments	3	31,167	-	31,167	22,309	-	22,309
Total income		388,514	2,893	391,407	959,033	20,796	979,829
<u>Expenditure on:</u>							
Raising funds	4	329,020	-	329,020	260,206	-	260,206
Charitable activities	5	549,396	2,893	552,289	465,877	20,796	486,673
Total expenditure		878,416	2,893	881,309	726,083	20,796	746,879
Net gains/(losses) on investments	10	11,064	-	11,064	(145,592)	-	(145,592)
Net movement in funds		(478,838)	-	(478,838)	87,358	-	87,358
Fund balances at 1 January 2023		1,393,010	-	1,393,010	1,305,652	-	1,305,652
Fund balances at 31 December 2023		914,172	-	914,172	1,393,010	-	1,393,010

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 23 to 33 form part of these financial statements.

ST FRANCIS LEPROSY GUILD

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		200		3,925
Investments	13		748,254		722,509
			<u>748,454</u>		<u>726,434</u>
Current assets					
Debtors	14	18,116		14,760	
Cash at bank and in hand		201,578		670,965	
		<u>219,694</u>		<u>685,725</u>	
Creditors: amounts falling due within one year	15	(53,976)		(19,149)	
Net current assets			<u>165,718</u>		<u>666,576</u>
Total assets less current liabilities			<u>914,172</u>		<u>1,393,010</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	-		353,621	
General unrestricted funds		914,172		1,039,389	
			<u>914,172</u>		<u>1,393,010</u>
			<u>914,172</u>		<u>1,393,010</u>

The notes on pages 23 to 33 form part of these financial statements.

The financial statements were approved by the Trustees on 21. x. 2024

Edward Reed

Trustee

ST FRANCIS LEPROSY GUILD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(485,873)		203,845
Investing activities					
Purchase of tangible fixed assets		-		(2,708)	
Purchase of investments		(182,114)		(137,474)	
Proceeds from disposal of investments		167,433		126,518	
Investment income received		31,167		22,309	
Net cash generated from investing activities			16,486		8,645
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(469,387)		212,490
Cash and cash equivalents at beginning of year			670,965		458,475
Cash and cash equivalents at end of year			201,578		670,965

The notes on pages 23 to 33 form part of these financial statements.

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

St Francis Leprosy Guild is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance and support costs have been allocated on a 50:50 basis between raising funds and grant allocations. The support costs for grant allocations are allocated on a grant payable basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	50% on cost
-----------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	215,635	2,893	218,528	143,610	20,796	164,406
Legacies receivable	141,712	-	141,712	793,114	-	793,114
	<u>357,347</u>	<u>2,893</u>	<u>360,240</u>	<u>936,724</u>	<u>20,796</u>	<u>957,520</u>
Donations and gifts						
Donations	196,644	2,893	199,537	130,775	20,796	151,571
Gift aid	18,991	-	18,991	12,835	-	12,835
	<u>215,635</u>	<u>2,893</u>	<u>218,528</u>	<u>143,610</u>	<u>20,796</u>	<u>164,406</u>

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	19,208	20,187
Interest receivable	11,959	2,122
	<u>31,167</u>	<u>22,309</u>

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Marketing	145,889	136,901
Online fundraising costs	404	258
Depreciation	3,725	3,023
Support costs	169,138	110,794
	<u>319,156</u>	<u>250,976</u>
Fundraising and publicity		
<u>Investment management</u>	9,864	9,230
	<u>329,020</u>	<u>260,206</u>

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Training	Research	Active case finding	Care grants	Total 2023	Total 2022
	2023 £	2023 £	2023 £	2023 £	£	£
Grant funding of activities (see note 6)	2,410	60,020	108,650	212,072	383,152	375,879
Share of support costs (see note 7)	967	25,293	45,752	89,088	161,100	101,729
Share of governance costs (see note 7)	48	1,262	2,283	4,444	8,037	9,065
	<u>3,425</u>	<u>86,575</u>	<u>156,685</u>	<u>305,604</u>	<u>552,289</u>	<u>486,673</u>
Analysis by fund						
Unrestricted funds	3,425	86,575	153,792	305,604	549,396	465,877
Restricted funds	-	-	2,893	-	2,893	20,796
	<u>3,425</u>	<u>86,575</u>	<u>156,685</u>	<u>305,604</u>	<u>552,289</u>	<u>486,673</u>

For the year ended 31 December 2022

	Training	Research	Active case finding	Care grants	Emergency grants	Total 2022
	£	£	£	£	£	£
Grant funding of activities (see note 6)	9,222	40,000	108,787	179,973	37,897	375,879
Share of support costs (see note 7)	2,543	10,783	29,400	48,728	10,275	101,729
Share of governance costs (see note 7)	227	960	2,620	4,342	916	9,065
	<u>11,992</u>	<u>51,743</u>	<u>140,807</u>	<u>233,043</u>	<u>49,088</u>	<u>486,673</u>
Analysis by fund						
Unrestricted funds	11,992	51,743	132,984	220,070	49,088	465,877
Restricted funds	-	-	7,823	12,973	-	20,796
	<u>11,992</u>	<u>51,743</u>	<u>140,807</u>	<u>233,043</u>	<u>49,088</u>	<u>486,673</u>

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Grants payable

	Training	Research	Active case finding	Care grants	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Grants to institutions:					
Grants	2,410	60,020	108,650	212,072	383,152

For the year ended 31 December 2022

	Training	Research	Active case finding	Care grants	Emergency grants	Total 2022
	£	£	£	£	£	£
Grants to institutions:						
Grants	9,222	40,000	108,787	179,973	37,897	375,879

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	190,137	-	190,137	163,740	-	163,740
Consultancy	95,701	-	95,701	-	-	-
Rent, utilities and telephone	11,751	-	11,751	7,667	-	7,667
Postage and stationery	5,017	-	5,017	3,589	-	3,589
IT support costs	6,371	-	6,371	8,631	-	8,631
Insurance	1,809	-	1,809	1,388	-	1,388
Travelling	5,498	-	5,498	9,672	-	9,672
Training	309	-	309	1,201	-	1,201
Bank charges	853	-	853	1,126	-	1,126
Sundries	4,755	-	4,755	6,444	-	6,444
Legal and professional	-	16,074	16,074	-	18,130	18,130
	322,201	16,074	338,275	203,458	18,130	221,588
Analysed between						
Fundraising	161,101	8,037	169,138	101,729	9,065	110,794
Charitable activities	161,100	8,037	169,137	101,729	9,065	110,794
	322,201	16,074	338,275	203,458	18,130	221,588

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

There were no trustee expenses incurred in the year (2022 - none).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	4	4

Employment costs

	2023 £	2022 £
Wages and salaries	185,954	159,581
Other pension costs	4,183	4,159
	190,137	163,740

The charity considers its key management personnel comprises the trustees and the Chief Executive Officer. During the year the Chief Executive Officer received remuneration of £23,847 (2022 - £63,038), pension contributions of £751 (2022 - £1,891) and employers' national insurance of £2,872 (2022 - £7,849).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	-	1

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Revaluation of investments	16,724	(112,831)
Gain/(loss) on sale of investments	(5,660)	(32,761)
	11,064	(145,592)

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Computers £
Cost	
At 1 January 2023	9,229
At 31 December 2023	9,229
Depreciation and impairment	
At 1 January 2023	5,304
Depreciation charged in the year	3,725
At 31 December 2023	9,029
Carrying amount	
At 31 December 2023	200
At 31 December 2022	3,925

13 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 January 2023	676,754	45,755	722,509
Additions	182,114	-	182,114
Valuation changes	16,724	-	16,724
Disposals	(156,523)	(16,570)	(173,093)
At 31 December 2023	719,069	29,185	748,254
Carrying amount			
At 31 December 2023	719,069	29,185	748,254
At 31 December 2022	676,754	45,755	722,509
		2023 £	2022 £
Investments at fair value comprise:			
Cost		704,975	679,384
Valuation		43,279	43,125
		748,254	722,509

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Fixed asset investments (Continued)

14 Debtors	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	18,116	14,760

15 Creditors: amounts falling due within one year	2023 £	2022 £
Other taxation and social security	-	5,405
Accruals and deferred income	53,976	13,744
	53,976	19,149

16 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,183 (2022 - £4,159).

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Resources expended	Transfers	Balance at 1 January 2023	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£
Active case finding grants	240,000	(140,807)	9,458	108,651	(108,651)	-	-
Maintenance projects / Assisi grants	-	-	214,466	214,466	(214,466)	-	-
Emergency grants	30,000	(30,000)	-	-	-	-	-
Recruitment / fundraising	143,000	(143,000)	-	-	-	-	-
Training	10,000	(1,201)	(8,799)	-	-	-	-
Capital projects	15,000	(15,000)	20,000	20,000	(20,000)	-	-
Support	-	-	10,504	10,504	(5,498)	(5,006)	-
	<u>438,000</u>	<u>(330,008)</u>	<u>245,629</u>	<u>353,621</u>	<u>(348,615)</u>	<u>(5,006)</u>	<u>-</u>

The designated funds are:

Active Case Finding Grants

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

Maintenance Projects / 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

Recruitment/fundraising

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

Training

This designated fund has been set aside for training costs.

Capital Projects

This designated fund has been set aside for capital projects.

Support

This designated fund has been set aside for international membership fees and travel costs for partner projects.

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ST FRANCIS LEPROSY GUILD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(478,838)	87,358
	Adjustments for:		
	Investment income recognised in statement of financial activities	(31,167)	(22,309)
	Loss on disposal of investments	5,660	32,761
	Fair value gains and losses on investments	(16,724)	112,831
	Depreciation and impairment of tangible fixed assets	3,725	3,023
	Movements in working capital:		
	(Increase)/decrease in debtors	(3,356)	4,528
	Increase/(decrease) in creditors	34,827	(14,347)
	Cash (absorbed by)/generated from operations	(485,873)	203,845
20	Analysis of changes in net funds		
	The Trust had no debt during the year.		