THE ROBIN MACLEOD CHARITABLE TRUST

CHARITY COMMISSION REGISTERED NO. 1192118

STATEMENT OF ACCOUNTS

for the period from 1 December 2022 to

31 January 2023

THE ROBIN MACLEOD CHARITABLE TRUST

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for the period from 1 December 2022 to 31 January 2023

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THE ROBIN MACLEOD CHARITABLE TRUST

CHARITY INFORMATION

Registered Address	c/o Gina Parker 30-32 Lombard Street London EC3V 9BQ Telephone: 01133 888268 Email: robinmacleodcharity@yahoo.com	
Trustees	Dr. M.J. MacLeod H.G.F. MacLeod M.J.A. MacLeod	Chair
Bankers	Weatherbys Private Bank 22 Sackville Street Mayfair London W1S 3DN	
Independent Examiner	K.J. Maggs B.A., F.C.A. Chartered Accountant Spalding PE11 3HE	

THE ROBIN MACLEOD CHARITABLE TRUST

TRUSTEES ANNUAL REPORT

for the period from 1 December 2022 to 31 January 2023

The Trustees present their report and accounts for the period from 1 December 2022 to 31 January 2023.

Governance and Management

The Scheme - The Robin MacLeod Charitable Trust was established by a deed dated 22 January 2020. The charity was registered with the Charity Commission, registered number 1192118 on 2 November 2020.

Trustees - The Charity is administered by Trustees and their powers are determined by the declaration of trust dated 22 January 2020.

The Trust Deed states that there must be at least two trustees and at least two or one-third of the trustees (whichever is the higher) must be present at any meeting to be quorate. The trustees must not be under the age of 18 years and not be disqualified from office under the provisions of the Deed.

The trustees must meet at least twice a year at which they should look to appoint the income and at their discretion all or part of the capital of the charity in furtherance of the objects.

In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. They will receive a copy of the Trust Deed and any amendments made to it along with a copy of the charity's latest report and statement of accounts.

If a vacancy occurs the trustees must note the fact in the minutes of their next meeting. Any eligible trustee may be re-appointed. If the number of trustees falls below the quorum, none of the powers or discretions conferred by the deed or by law on the trustees shall be exercisable by the remaining trustees except the power to appoint new trustees.

Risk Management – The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the management of its investments and finances, and are satisfied that the systems in place sufficiently manage its exposure to those risks.

Objectives and Activities

Objects – The general object of the Trustees is to apply the income of the Charity in order to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time. The Deed does not allow the Trustees to apply the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

The Trustees consider that the objectives and activities of the Charity are in accordance with the Charity Commission's general guidance on public benefit.

Area of Benefit – This is defined within the Trust Deed as being throughout England and Wales. Grants may be made to individuals and organisations which are either registered Charities or Voluntary Bodies.

Summary of Main Achievements and Events

The charity granted aid to a number of charities and similar organisations during the period. These grants are detailed within note 3 to the financial statements. An explanation of why these projects and organisations have been supported are detailed below.

Summary of Main Achievements and Events (continued)

Ehlers Danlos Syndrome

Ehlers-Danlos syndromes (EDS) are a group of 14 rare heritable connective tissue disorders. Symptoms can occur at any age, affect the whole body and can often be vague. The average time to diagnosis is 10-12 years however, it can take decades. Sadly, incorrect diagnosis, treatment and management strategies are often put in place by health care professionals unfamiliar with the condition resulting in patients suffering further.

The Robin MacLeod Charitable Trust (The charity) has worked with The Ehlers-Danlos Society UK branch to improve the lives of people with EDS globally. Their vision aligns with our own in wanting to create a world in which each person living with the condition has the right treatment and care at the right time for their specific needs.

The charity has fully funded an educational project and half funded (with another donor) a genetic project. Both of which have had, and will have a very significant impact globally for the EDS community. The charity has also funded a staff member, training and given other unrestricted donations as required, to fully support the Society to be able to deliver; not just on these projects', but on the excellent work they do for the community.

To mitigate risk one of our trustees, Melanie MacLeod, has become a board member of the Ehlers Danlos Society. As well as sitting on the main board she is also a member of the governance board and is a mentor to the CEO.

Project EDS Echo

The charity has fully funded the EDS ECHO project from the beginning. ECHO addresses population health in a scalable way by moving knowledge instead of people. The heart of the ECHO model is its hub-and-spoke knowledge-sharing networks, led by expert specialist teams. It is a guided model aimed at practice improvement, in which primary doctors retain responsibility for patients, and gain increasing independence as skills, confidence, and self-efficacy improve. This is the first time anyone has created an ECHO project for the EDS community and the project has become a leading example of how ECHO can best be done.

The program started with two hubs, one at Indiana University Health, Indianapolis and the other at The Royal Society of Medicine, London. Designed as a zoom series of programs and courses for healthcare professionals across all disciplines, led by expert global leaders in EDS. Participants are able to share their cases and questions in the sessions and are guided to further educational materials and support. Over time, the programs, courses and conferences have grown to be worldwide, supporting healthcare professionals across multiple disciplines. The project has significantly helped to ensure earlier and correct diagnosis, enabled primary doctors to manage patients rather than placing them on long referral lists for specialists who may be located far away, enabled health care professionals to recognise co morbidities and ensured better treatment strategies for patients. In addition, acute problems can be rectified quickly by participants having access to drop in sessions where they can discuss specific management problems with world specialists. There are also video libraries that can be utilised as needed.

EDS ECHO also runs programs on advocacy and for community leaders and educators, exploring ways participants can better teach and support those living with EDS or HSD. They have also run very successful medical and scientific global conferences where the latest work on EDS around the globe is presented ensuring the medical community are kept up to date.

Summary of Main Achievements and Events (continued)

Project EDS Echo (continued)

To minimise risk the charity has had regular reports on progress and costs. Melanie MacLeod, one of our trustees has sat in on EDS ECHO sessions, attended conferences and had regular meetings to support project development.

Hypermobile Ehlers-Danlos Genetic Evaluation Study (Hedge)

Of the 14 types of EDS all but one has had the genetic cause established. The cause(s) of Hypermobile EDS (hEDS) is still unknown and it is thought that this group can probably be broken down into different subtypes each with its own genotypic diagnosis. To find preventions and treatments for the condition we have to understand the cause. If the genetic cause can be found then a test can be invented so, diagnosis can be proven and hence the correct management programme put in place. It also allows egg or foetal testing for family planning, enables much more accurate treatments to be designed and ultimately a cure.

The Ehlers-Danlos Society brought together a highly experienced international group of physicians, geneticists, and technical volunteers to form the Hypermobile EDS Genetic Research Network which has now evolved to become the Hypermobility Biology Network, dedicated to finding the genetic cause, or causes of hEDS. This study has Institutional Review Board oversight and approval by the Genetic Alliance (IORG0003358) IRB (IRB00003999).

Never before has there been a worldwide collaborative effort of this magnitude devoted to finding the underlying genetic markers for hEDS. The study will also look for other blood findings that may add to our understanding of hEDS and help in the search for a diagnostic test.

To minimise risk Melanie MacLeod, one of the trustees has been at weekly Hedge meetings, been involved in writing procedures and fully involved with the governance of the project. She now attends regular meetings with the genetic analysis team.

The study has recruited, screened, and undertake genetic sequencing tests on over 1000 individuals who have been diagnosed with hypermobile EDS, by the most recent clinical criteria established in 2017. Details of all their symptoms have been recorded in order for us to establish phenotypes that may then be linked with particular genetic mutations. The whole genome for each individual is now being analysed by leading experts to try to identify the genetic cause. The results will be published in peer reviewed journals. We are also encouraging other geneticists to work collaboratively with this project.

Refugee Projects

Thousands of unaccompanied children arrive in the UK each year seeking asylum. They have been through huge trauma in their own country and during their travel to the UK. Some Parents have been so desperate they have begged their children to try to get to the UK with the knowledge that they may not make it alive and they may never see them again. Other young people arrive in the UK because of bereavement or trafficking. Many have suffered torture and extreme fear. Once they arrive they have to prove they are children to be able to stay. This can be very difficult given their lack of papers, understanding of English, aged skin from outside manual labour or experiencing trauma and facial hair from having undertaken a long journey with no resources. So, following a harrowing journey to get here and traumatic reasons for leaving their own country they then face an often hostile environment in the UK.

Summary of Main Achievements and Events (continued)

Refugee Projects (continued)

The charity has worked with the refugee council to fund, along with The John MacLeod Charitable Trust, their age dispute programme, to initiate and fully fund a supper club programme and to give donations to ensure the organisation can be as effective as possible not just for these projects but for all the work they do for the refugee community.

The Refugee Council is a leading charity working with refugees and people seeking asylum in the UK. Founded in 1951 following the creation of the UN Refugee Convention, they exist to support and empower people who have fled conflict, violence and persecution in order to rebuild their lives here in the UK. They provide crisis advice, mental health counselling and practical support to help people settle and integrate into their new community. They are specialists in working with refugee children who arrive in the UK alone.

Age Dispute Project

When an unaccompanied young person arrives in the UK, one of the first questions they are asked – by an immigration official, police officer or social worker – is their age. If they are not believed to be a child they can be denied vital safeguarding protection. Instead, they are often placed in unsupervised accommodation with adults seeking asylum, refused a place in school, and in the worst cases, placed in an adult detention centre.

The Age Dispute Project is dedicated to ensuring unaccompanied children are afforded all the rights and protections they are entitled to under the law. The refugee council is the lead agency in this field, they support young people across the country who have been incorrectly assessed as adults to be accepted as children; often having to prove this by contacting people from the child's home country and involving solicitors. They use a highly skilled team to support the young person with the process, staff often have to deal with children who are at risk of suicide as well as having mental health and behavioural problems where having to prove their age has been the final straw. Once their status as a child has been ascertained the refugee council ensure they have the rights and protections they are entitled too, such as foster care, education and establishing a peer group.

From April 2021 to March 2022;

- 672 people were referred to the project;
- 326 cases have been completed in this time period. 307 (94%) were reassessed as being children;
- 19 remained assessed as an adult;
- 144 are now receiving child care whilst waiting for a decision;
- 72 people are waiting to go to court.

During that period the project also was successful in a legal challenge; whereby the judge ruled that the assessments conducted on young people arriving at Dover Docks had been carried out unlawfully and procedures needed to change.

The project was also successful in enforcing the law that children who are in the care of social services for more than 13 weeks before they turn 18, are entitled to support from that Local Authority after they turn 18.

Summary of Main Achievements and Events (continued)

Age Dispute Project (continued)

Uniquely for this year we have had to work with some very frightened young people that were threatened with being removed to Rwanda. Children were successfully removed from detention centres and political pressure was exerted to ensure that this decision did not come to pass.

From April 2021 to March 2022;

- 364 people were referred to the project;
- 219 were successfully accepted as children;
- 19 remained assessed as an adult
- 65 are being treated as children whilst assessments are pending;
- 26 are awaiting court hearings.

During this period the project has recognised that whilst we are helping hundreds of children; nationally there are thousands of young people that need our help. So, we have been working to establish links and provide training to other organisations supporting separated children, Local Authority staff, adult accommodation providers, and social workers, to scale up our impact.

The project appointed a Youth Involvement Manager whom has organised a forum of young people to share the experience of the age assessment process so we can learn from them how we can strengthen the project further. These young people have also reported their experiences directly to Home Office officials.

This year the project has had to work closely with young people that end up homeless whilst waiting for an age assessment or are involved in a dispute case. They find themselves unable to access children's services and often suffering abuse or fear in an adult service, hence choose to be homeless with all the risks that entails. We have now developed new relationships with external stakeholders across the destitution and homeless sectors in London and have developed a map of destitution services that these people can access. These include drop-in centres and warm spaces, where they can receive hot meals, warm clothing, sleeping bags, showers and specialist advice.

This year we have been more successful with working directly with children's services to negotiate a change of assessment without the need to resort to costly and lengthy legal procedures.

In many cases the Age Dispute Project advisor is the sole professional involved in the young person's care and wellbeing. Staff from the project support the young people practically and emotionally not only with their age dispute case, but also in respect to their welfare and wellbeing. The project has formed links with a Technology Training college in London who offer comprehensive educational programmes to young asylum-seekers in that area. Unlike other colleges, however, they accept age disputed children onto their programmes, providing an extraordinary opportunity for our young people and the partnership has worked very well.

Summary of Main Achievements and Events (continued)

Age Dispute Project (continued)

In collaboration with the Refugee Council's Senior Policy Analyst, and National Safeguarding Manager we met with senior Home Office officials in which the Age Dispute Project, presented evidence of unlawful conduct and poor practice by Immigration Officers at the port of entry when assessing individuals' ages. We presented the following concerns:

- Children being coerced by Immigration Officers into accepting adult dates of birth that were not their own;
- Children threatened with lengthier stays in Manston Detention Centre or increased risk of deportation if they did not agree;
- Inhumane living conditions at Manston, where children were forced to sleep on the floor in cramped spaces, scabies and other infectious diseases being rife, medical treatment inaccessible and detainments in some cases for over a month. (Our concerns over Manston were also circulated to media centres nationally);
- Children having their identification documentation ignored or disregarded when presented to Immigration Officers during their initial contact;
- Children incorrectly assessed as adults being given inaccurate information by Officers as to their rights and the procedure by which to challenge the decisions on age;
- Children being denied access to proper interpreters during their initial contact interviews, and in some cases Officers persisting without interpreters even where the young person had made it known that they could not understand.

Subsequently we were asked to provide the home office with workable policy recommendations that they could implement, with our assistance, in order to align themselves more closely with best practice and guidance and improve their conduct towards unaccompanied young people.

To minimise risk the charity has had regular reports on progress and costs. Melanie MacLeod, one of the trustees, has sat in on a court case and has met with many of the young people who have been accepted as children.

Supper Club project

Having been reassessed as a child the young person has to learn to live in a new country. The Robin MacLeod Charitable Trust (The charity) initiated a supper club project for these young people. The idea is to give some of the young people a taste of home whilst introducing their food to other unaccompanied refugees.

The refugee council inform the charity of the most suitable cuisine given the current population of refugees and the best date to hold the event. One of our trustees, Melanie MacLeod, then sources a restaurant that would be suitable. Following her being satisfied she then invites some of the young people to a tasting session at the restaurant to check they like it and for them to decide on the menu for the event.

Summary of Main Achievements and Events (continued)

Supper Club project (continued)

On the day of the event the charity organises a luxury mini bus to take the young people to the restaurant with staff, usually around 30 people. They choose different music on the bus and it is a good way for them to bond before the meal. On arrival the young people are greeted with a traditional drink. If they are happy too, the young people present some of the dishes and how they are traditionally are eaten. The food is then served family style so everyone can discuss what the dishes are and their significance to them. It is so interesting to see the similarities between cultures and to see how discussions about food overrides communication barriers. The charity organises for someone from the restaurant to give an inspirational talk about their journey, which is always popular. We then have dessert followed by dancing and games. All the children are given a take home bag with food gifts from that particular country. The supper club also provides an excellent opportunity for head office staff to meet the young people themselves and to hear their stories first hand.

The following nationalities have so far been catered for:

Afghani, Kurdish, Ethiopian, Albanian and Sudanese.

Everyone has enjoyed the experiences, some comments from the young people are:

"I went to the Refugee Council on Saturday and to the Afghan restaurant. I drunk tea and ate nice foods. It was delicious. I feel it was a good day and I was very very happy to go. I don't like to dance but everything was very good."

“I was so happy to be there and felt loved. We had so much fun, dancing, eating delicious foods. We introduced ourselves by playing games and taking pictures. I felt like home and I didn't even feel like a guest there. The good experience was that I tried new things, met new people…. they gave us food and soup to take home and they organized gifts.”

“When we first arrived there, the restaurant was full of customers and I knew it was the best place to eat delicious food and we had a place reserved for us downstairs….it was like a small wedding hall and the walls were decorated with colourful flowers. The dining tables were organized quite beautifully with white fabrics. We drank the traditional green tea, they served the different kinds of dishes and we started eating like hungry lions. The food was really delicious. Frankly speaking, I had a small fear to try new things including new dishes, but it was nothing like I expected. The journey of my fun day, this was one of the best experiences I had with the Refugee Council. It wasn't only the food, it was about knowing other people's culture, getting to know other people, and making memories together that made the day really fun".

"Thank you inviting us and thanks to The Robin MacLeod Charitable Trust for giving refugee young people the opportunity to come and enjoy the foods. We really appreciate".

"This is a really good day. Thank you for inviting me, I loved the food and it reminds me of home. This is the food we eat in my country and I hope others enjoyed it too."

"This is actually great. It is nice to see all my friends and spend time together. I think the food was delicious and I just want to say thank you".

“I think we should do a trip like this every week.”

Summary of Main Achievements and Events (continued)

Supper club project (continued)

"I want to thank you for the beautiful day I had. Thank you from the bottom of my heart for everything and it was a beautiful day that will remain in my memories".

"I have been so worried about the war in my country and I have not had contact with my parents for weeks but for a moment I had nothing on my mind but dancing and the good company. I was really happy!"

Action against hunger

Action against hunger is a global humanitarian organisation that aims to stop world hunger. They work with children under 5 and their parents and communities in 55 countries including the UK. Their aim is to prevent and treat malnutrition in children under 5. Shockingly 45 percent of all child associated deaths world -wide are still related to hunger! Every day 2000 children die from hunger related causes. Complex issues like poverty, gender inequality, climate change, conflict, global economic crisis, pandemics and poor education contribute to food insecurity around the world.

In line with our own philosophy Action Against Hunger realise that hunger is predictable they have devised tools to predict when hunger is likely to get worse in a region. They can then take action to prevent hunger by alerting governments and funders and preparing the community. They run programmes that tackle the underlying causes of hunger ensuring a clean water supply, supporting farmer with the best crops and educating the community about nutrition for pregnant mothers and for children.

Action Against Hunger train communities to detect malnutrition early so it can be reversed before the child is too ill. Where treatment for severe malnutrition is required Action Against Hunger run specialist nutrition centres which save lives. They have been involved in inventing and distributing a peanut butter paste that treats malnutrition and are currently developing a nut free version.

They are currently devising an app that will be able to detect malnutrition from a picture of a forearm. This will also provide the largest database of forearm circumference measurements in malnutrition globally. The Robin MacLeod Charitable Trust (The charity) is keen to work on this project to enable the app to then give simple advice as to how parents should manage the situation.

To minimise risk the charity has regular meetings and has received their in depth report of the work carried out this year.

The George Society

To minimise risk further Melanie MacLeod, one of our trustees is representing the charity at the George Society. This is a side arm of Action against Hunger whom are a community of likeminded individuals united to save the lives of children affected by hunger by understanding the causes of malnutrition, learning how to prevent them and having the resources to treat it quickly when it occurs. In addition, the society raises money for emergency interventions and ensures that Action Against Hunger is using the money raised most effectively. The society provides an additional resource of expertise in particular areas where Action against hunger requires it and provides governance including visiting projects abroad. Melanie will be visiting the project in Ethiopia in 2023.

Financial Review

Unrestricted Funds currently amount to £265,261, which is available for distribution to worthwhile causes when suitable applications are received. At the year end, £213,676 of these funds had been designated to the Ehlers-Danlos Society UK Hedge project for amounts probably due in October 2023, with further contingent amounts due later.

A **Grant Making** policy has been adopted by the charity which helps guide the Trustees to such applications which meet the charitable requirements and offers the Trustees and Applicants guidance for both grant giving and applications thereof.

Reserves Policy – The Trustees aim, in pursuing their objects, is to distribute by way of grants the whole of the Charity's incoming resources available for the purpose within a reasonable time span after such resources are received. The Trustees see no need to have a reserves policy as such. Any balances available at a point in time are due to the cut off and awaiting confirmation of levels available.

Investments – Investment of the Charity's excess funds is under the direct control of the Trustees but have been placed with St James's Place, a trusted group on investment advisers. The current investments are considered to be safe for both the return of funds. The returns available from this policy are considered to be beneficial to the beneficiaries and will create ongoing value for the charity.

Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit and believe that the objects of the trust and the activities undertaken support this public benefit.

The trustees consider that the full details of the public benefit have been displayed within the review of activities and the future development planned.

Independent Examiner

A resolution to re-appoint Mr K J Maggs as independent examiner for the ensuing year will be proposed at the annual general meeting.

BY ORDER OF THE TRUSTEES

Dr. M.J. MacLeod
Chair

Dated: **18 October 2023**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE

THE ROBIN MACLEOD CHARITABLE TRUST

I report to the trustees on my examination of the accounts of the Charity for the period from 1 December 2022 to 31 January 2023, which are set out on pages 12 to 16.

Responsibilities and basis of report

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the 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 charity 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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

K.J. Maggs B.A., F.C.A.
Chartered Accountant
Spalding

Dated: **18 October 2023**.

THE ROBIN MACLEOD CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

for the period from 1 December 2022 to 31 January 2023

	Note	Period from 1 December 2021 to 31 January 2023 Unrestricted Funds £	Restricted Funds £	2023 Total £	Period from 2 November 2020 to 30 November 2021 Unrestricted Funds £	Total £
INCOME						
Grants and donations		231,400	50,000	281,400	878,550	878,550
Gift Aid claimed		60,720	-	60,720	199,809	199,809
Fund raising		-		-	326	326
Income from investments	2	4,067	-	4,067	3,962	3,962
TOTAL INCOME		**296,187**	**50,000**	**346,187**	**1,082,647**	**1,082,647**
EXPENDITURE						
Charitable activities						
Grants payable	3	730,471	50,000	780,471	407,365	407,365
Support costs						
Legal and professional fees		450	-	450	9,114	9,114
Independent examiner's fees		1,000	-	1,000	1,100	1,100
TOTAL EXPENDITURE		**731,921**	**50,000**	**781,921**	**417,579**	**417,579**
NET (DEFICIT) / INCOME BEFORE INVESTMENTS		**(435,734)**	**-**	**(435,734)**	**665,068**	**665,068**
Net (losses) / gains on investments		(48,163)	-	(48,163)	84,090	84,090
NET MOVEMENT IN FUNDS		**(483,897)**	**-**	**(483,897)**	**749,158**	**749,158**
Fund balances as at:						
1 February 2022		749,158	-	749,158	-	-
31 January 2023		**265,261**	**-**	**265,261**	**749,158**	**749,158**

The notes on pages 14 to 16 form part of these accounts

THE ROBIN MACLEOD CHARITABLE TRUST

BALANCE SHEET

At 31 January 2023

	Note	31 January 2023 £	£	30 November 2021 £	£
FIXED ASSETS					
Investments	4		5,200		542,595
CURRENT ASSETS					
Cash at bank		75,086		10,854	
Gift Aid claims		190,075		199,809	
		265,161		210,663	
CREDITORS: Amounts falling due within one year					
Accruals and deferred income	5	5,100		4,100	
NET CURRENT ASSETS			260,061		206,563
			265,261		749,158
INCOME FUNDS					
Unrestricted			51,585		749,158
Designated funds	9		213,676		-
			265,261		749,158

The financial statements on pages 6 to 10 were approved by the Trustees on **18 October 2023** and signed on their behalf by:

Dr. M.J. MacLeod
Chair

H.G.F. MacLeod
Trustee

The notes on pages 14 to 16 form part of these accounts

1. Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(a) Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Endowment funds represent those assets which must be held permanently by the Charity, principally investments and freehold land. Income arising on the endowment funds can be used in furtherance of the general objectives of the Charity and is included as unrestricted income. Any capital gains or losses arising on the investments or freehold land form part of the endowment funds.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is recognised in the accounts when the amount can be measured reliably and the Charity's right to receive payment is established.

Grants receivable are recognised in the SoFA at fair value when all conditions for receipt have been satisfied, it is probable that the income will be received and the amount can be measured reliably. Deferred grant income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

(d) Expenditure recognition

Expenditure is accounted for gross on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities expenditure include all resources applied by the Charity in undertaking its charitable objectives as opposed to support costs. They are the resources expended in handling applications for relief and administering grants approved by the Trustees.

1. Accounting Policies (continued)

(d) Expenditure recognition (continued)

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs.

Donations receivable are allocated on the basis of the donors' wishes. If a specific purpose is determined then a restricted fund is established for that purpose.

Grants payable are recognised in the Statement of Financial Activities when they have been approved by the Trustees and all conditions for payment have been satisfied.

(e) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) Investments

Investments are shown at their fair value at the balance sheet date (see note 4). Any movement in their fair value is recognised in the SoFA.

(g) Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, which is sufficient with the level of reserves of the Charity to be able to continue as a going concern.

2. Investment Income

	2023	2022
	£	£
Dividend income	1,286	1,905
Interest income	2,781	2,057
	4,067	3,962

3. Grants Payable in furtherance of the Charity's Objects

	2023	2022
	£	£
The Ehlers Danlos Society		
HEDGE	460,114	-
Echo	152,880	168,280
Salary for PA to the CEO	37,013	78,816
The Refugee Council - Age Dispute project	100,000	125,497
The Refugee Council - Supper Club project	5,314	-
Centrepoint	-	14,400
Action Against Hunger UK	5,100	8,000
The George Society	20,000	-
Other small donations	50	12,372
	780,471	407,365

4. Investments

	Market value at 01/02/22 £	Purchased in year £	Disposal proceeds £	Movement in value £	**Market value at 31/01/23 £**
St James's Place Portfolio	542,595	4,068	(493,300)	(48,163)	5,200

5. Accruals and Deferred Income

	2023 £	2022 £
Accrued expenses	5,100	4,100

6. Trustees Remuneration, Expenses and Control

During the period, no remuneration or expenses were paid to any of the Trustees. The Charity is controlled by the Trustees as a body. No individual Trustee has control over the Charity.

7. Related Party Transactions

Dr. M.J. MacLeod, Chair of the trustees set up the charitable foundation with an initial donation of £760,000 plus the related gift aid claim in the comparative period. Since that time she has also made further donations of £279,935 (2022 - £77,100) to assist with the funding of the charity.

The John MacLeod Charitable Trust is a related charity with related, immediate family trustees to those of this charity. The John MacLeod Charitable Trust made a £50,000 restricted donation and donated £25,000 unrestricted to this charity in the comparative period.

8. Transfers

The provisions of the Trust Deed allow the trustees to make suitable distributions out of capital when circumstances require.

9. Designated funds and contingent liabilities

The charity has entered an agreement with the Ehlers-Danlos Society UK, a registered charity in England and Wales, number 1180984. The agreement dated 11 July 2022, states that the donor is willing to make a total gift of up to US$1 million for the Hedge project to progress in 2022 and 2023 based on certain conditions. The trustees have therefore designated the necessary funds to meet payment for 2023 should the required conditions be met, as expected but additional costs relating to the contract and therefore contingent.

10. Restricted funds

As disclosed above, the John MacLeod Charitable Trust donated £50,000 to be spent on a larger donation made to The Refugee Council for their Age Dispute project, see note 3.