THE ROBIN MACLEOD CHARITABLE TRUST

CHARITY COMMISSION REGISTERED NO: 1192118

STATEMENT OF ACCOUNTS

for the year ended

31 January 2025

THE ROBIN MACLEOD CHARITABLE TRUST
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for the year ended 31 January 2025

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THE ROBIN MACLEOD CHARITABLE TRUST

CHARITY INFORMATION

Registered Address	c/o Gina Parker 30-32 Lombard Street London EC3V 9BQ	
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	Jeffrey Altman & Company Wayman House 141 Wickham Road Shirley	

THE ROBIN MACLEOD CHARITABLE TRUST
TRUSTEES ANNUAL REPORT
For the year ended 31 January 2025

The Trustees present their report and accounts for the year ended 31 January 2025.

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.

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 and Trustee of the Ehlers Danlos Society. She is currently vice chairman. 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 was established to address the need for specialised knowledge and care strategies for often misunderstood EDS and HSD conditions. Using the Project ECHO models "all teach, all learn" philosophy, it aims to move knowledge, not people, creating a scalable impact on health. This model fosters collaboration, empowering healthcare professionals to enhance their skills while maintaining patient care responsibility.

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. In September 2023, the program was honoured with the "Project ECHO Excellence Award", in recognition of its outstanding contributions to education and healthcare. Research outcomes further underscore its effectiveness, with participants reporting increased knowledge, confidence, empathy, and networking opportunities. These outcomes have translated into real-world benefits, including increased patient numbers and complexity.

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 healthcare 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.

Since the project started 2600 attendees from 45 countries have been involved. As well as sessions for doctor, allied health care professionals and advocates, there is now a drop in programme where doctors and therapists can present difficult cases to experts and their peers. This means that patients have been helped at a primary level without waiting years to see a tertiary specialist.

In 2024 we have taken this further by setting up a programme aimed at accident and emergency doctors and dentists globally. There are many symptoms of EDS that could present in an emergency situation and currently the care people receive is very poor. Dental problems can also be an issue and many dentists are ignorant of the fact that any EDS patients will not respond to local anaesthetic and often suffer from temporal mandibular disorders.

Testimonials from participants echo the program's transformative effect. Healthcare professionals, have shared stories of improved clinical reasoning, enhanced screening processes, and increased empathy and understanding for their patients' conditions. The knowledge and tools gained through EDS ECHO have enabled them to make significant advancements in diagnosing and treating EDS and HSD, profoundly affecting their practice and patient care.

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)

One 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 sub-types 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 cause 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 of 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 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.

2024 has provided evidence for the first time that hypermobile EDS is polygenic. Work is now carrying on to see if individual genes can be identified for any subgroups. This finding is also useful to facilitate other research work looking at non genetic courses of the condition such as viruses. Initial findings were presented as abstracts at the American Society of Human Genetics (ASHG) conference in November 2024 and papers are expected to be published in 2025/2026.

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 UIK. 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.

The charity has worked with the refugee council to fund, along with The John MacLeod Charitable Trust, their age dispute programme, the childhood first campaign, 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 to, such as a foster care, education and establishing a peer group.

The childhood first project is designed to involve the young people in helping future unaccompanied children to have better rights and for the refugee council to train other charities to know how to look after these young people, it is also involved in acquiring long term policy change.

The project has enabled the refugee council to improve the safety, community support, and control that refugee young people experience during their refugee protection journey in the UK. They swiftly identify and remove children mis-classified as adults from adult hotels into Local Authority care, where they can be supported to complete their asylum journey, to thrive and achieve the education and employment goals.

In 2024 174 unaccompanied refugee young people were supported directly by the refugee council. 84 young people were treated as a child following refugee council intervention; 68 clients were accepted as children. 7 clients were assessed as adults and cases closed.

This work led to legal recommendations being made to some local authorities to adopt a legally compliant practice which they did and apologised for how things had been conducted previously.

Following refugee council engagement, some Local Authorities pledged to follow good practices, respond to child in need referrals swiftly, and take young people into care unless there were compelling reasons to argue that they are significantly over the age of 18. Immigration social work services have also completed training with the refugee council on the age assessment process.

The refugee council engaged with 35 organisations — ranging from national and regional charities, community-specific refugee groups, and representatives of the social work profession to legal professionals—to co-design a toolkit addressing age disputes. Youth involvement was a central focus with direct input from young people with lived experience and the establishment of a youth advisory board.

A Toolkit is being designed to enable organisations and young people facing age dispute to manage the situation. Young people with lived experience have been directly involved with this project.

To minimise risk Melanie Macleod visited some young people living in hotels who are in the middle of an age dispute and was appalled to see how terribly these children were being forced to live and how desolate there were. This reinforced the need for the trust to continue to fund this project. Regular reports on the project are received by the trustees.

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.

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 to, the young people present some of the dishes and how they are traditionally eaten. The food is then served family style so everyone can discuss what the dishes are and their significances 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 given 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, Sudanese and Vietnamese.

In 2024 a second Afghani supper club was held. The young people loved showing their friends how to eat Afghani food, how to dance and how to have fun. They relished being the hosts and ensured that everyone had a really good afternoon. 50 people were involved and that included 4 people from the age dispute programme.

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

"I will never forget this day until I die, you have changed my life in a way that my mind will not understand."

"This is the best experience of my life. This food reminded me of my family living back in Afghanistan"

"I am so happy today; it is a nice day for me. Thank you for giving me the opportunity to be part of this great event, I ate all Afghan food after so long"

"It is good to know and eat another culture's food. I enjoyed the dance and I am feeling so happy, thank you."

"I loved this day"

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 worldwide 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 crises, 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 and 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.

We have been involved in part supporting a project in Senegal which is a community led project educating communities to find solutions for themselves to prevent childhood malnutrition.

This year we have paid for Action against hunger to build two sand Dam in southern Madagascar. This area
Has Long droughts, high temperatures and scarce rainfall make daily life very difficult for the population, who are already highly vulnerable. The situation is exacerbated by the impacts of climate change and weather
patterns such as El Niño and La Niña, which accelerate land degradation and desertification. Vegetation is sparse, the soil is depleted, and water resources are extremely limited. Traditional agriculture and livelihoods are becoming increasingly difficult to sustain. Access to safe water for both drinking and farming remains one of the biggest challenges.

Sand Dams capture and store rainwater in dry areas. As the water is stored within the sand, evaporation is significantly reduced, providing communities with a more reliable, long-term water supply. Sand dams are a sustainable solution for increasing access to drinking water, reducing the

burden of water collection - especially for women and children - and supporting irrigation for agriculture. They also empower women, who are often
responsible for water resources; restore soil health, improve food security, and help communities adapt to climate change by building resilience and improving rural livelihoods.

The Dams we built have a water storage capacity of approximately 19,000 m cubed and 30,000 m cubed. They were built by 240 people from the local community through a cash-for-work program. This infrastructure will benefit around 1,236 people.
Tananaze, who is 52 years old, chief of the Fokontany and father to 14 children, is a respected community leader. Married to two wives, he relies on agriculture to support his large family. "When ACF came to explain the sand dam project, I immediately saw it was a real opportunity for us," he recalls. As village chief, his involvement was a natural progression. What was his role? Coordinating the work, mobilizing the people and ensuring the project ran smoothly.
However, he didn't just supervise — he led by example. He carried stones, dug trenches, and mixed cement. "It was tough, but I could already see the future it would bring us," he says with a smile. Through the labor-intensive project, Tananaze earned approximately 54 USD, with which he
bought livestock — chickens, goats and sheep — and improved his family's living conditions.
"For the first time in a long time, my children have enough to eat, and we feel more secure," he explains. The sand dam also transformed his farming methods. "My fields are nearby. Now that there is water available, I can irrigate it even during the dry season. My harvests have improved, and that changes everything," he says proudly. The project wasn't without its challenges, however. Conflicts arose between some participants, and heavy rains from cyclones delayed the work. However, through dialogue and unity, the community overcame these difficulties.
Today, Tananaze is hopeful for the future. "We must protect this dam. It's our wealth. I will continue to raise awareness among the people and encourage them to farm more. I dream that one day we'll have more tools, such as a solar pump, to help us achieve even more."
The sand dam is more than just a structure. It is a symbol of hope, resilience, and solidarity in rural communities.

For 38-year-old Lapoasie, a mother of four, every day is a struggle. She divides her time between housework and farming in a region where water is scarce and hunger is constant. Like most people in her village, her family lives in extreme poverty. "There were days when I didn't know how I was going to feed my children," she says, her voice full of emotion. When the Sand Dams project arrived, she saw hope and got involved immediately. Despite her family responsibilities, she wanted to help develop her village. She worked hard on the project, carrying sand, maintaining the access road, transporting water and moving cement. 'It was exhausting, especially for us women, but I knew it was worth it,' she says.
And it truly was. Using the wages she earned on the project, she bought food, kitchen

utensils, and even some livestock. 'We eat better now. My children are happy again,' she says proudly. The biggest change came with the completion of the sand dam. Water became more accessible. Her fields, which were once dry, are now irrigated. She has expanded her farmland and increased her harvest. For her, it was life changing. "Water has transformed our lives. We can live with more dignity now," she explains.
Of course, there were challenges: physical fatigue, bad weather, and moments of doubt. Some workers lacked motivation, but the village elders organised meetings to encourage them and ensure that the project continued to progress. Today, Lapoasie looks to the future with hope. She plans to raise awareness among other women about protecting the dam and maintaining the water pump. She dreams of new projects involving technical training and tools such as solar pumps, which would further boost agricultural productivity.

To minimise risk the charity has regular meetings and has received they're in depth report of the work carried out this year. On of our trustees Melanie MacLeod has joined the ambassador programme for the charity and has been to visit their work in Liberia.

BE Support Trust
The charity supports British Eventing competing riders through physical injury, mental health challenges and hardship. One of our trustees is an owner of a horse involved in British eventing.

NSPCC
The charity prevents abuse and neglect of UK children. The charity has been helping children for 140 years. In the last year they have supported 1.5 million children and trained 1460 organisations. The money was given as an unrestricted amount.

Financial Review
Unrestricted Funds currently amount to £33,199 (2024: £177) which is available for distribution to worthwhile causes when suitable applications are received.

During the year the investments were liquidated.

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 Ms M.A. Altman as independent examiner for the ensuing year will be proposed at the annual general meeting.

BY ORDER OF THE TRUSTEES

M. MacLeod

Dr M.J. MacLeod
Chair

Dated: 19th November 2025

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 year ended 31 January 2025 which are set out on pages 14 to 19.

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

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.

Mikaela Altman F.C.A.
JEFFREY ALTMAN & COMPANY
Chartered Accountants
Wayman House
141, Wickham Road,
Shirley
Croydon
Surrey
CR0 8TE
Date:

THE ROBIN MACLEOD CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 January 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total £	2024 Total £
INCOME					
Grants and donations		466,271	-	466,271	4,108
Gift Aid claimed		-	-	-	790
Fund raising		-	-	-	-
Income from investments	2	-	-	-	7,357
TOTAL INCOME		466,271	-	466,271	12,255
EXPENDITURE					
Charitable activities					
Grants payable	3	431,476	-	431,476	276,354
Support costs					
Legal and professional fees		-	-	-	125
Independent examiner's fees		1,800	-	1,800	1,100
TOTAL EXPENDITURE		433,276	-	433,276	277,579
NET INCOME/(DEFICIT) BEFORE INVESTMENTS		32,995	-	32,995	(265,324)
Net gains/(losses) on Investments		27	-	27	240
NET MOVEMENT IN FUNDS		33,022	-	33,022	(265,084)
Fund balances as at					
1 February 2024		177	-	177	265,261
31 January 2025		33,199	-	33,199	177

THE ROBIN MACLEOD CHARITABLE TRUST

BALANCE SHEET

At 31 January 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Investments	4		-		3,907
CURRENT ASSETS					
Cash at bank		36,821		21,242	
Gift Aid claims		88		88	
		36,909		21,330	
CREDITORS: Amounts falling due within one year					
Loan		-		22,000	
Accruals and deferred income	5	3,710		3,060	
		3,710		25,060	
NET CURRENT ASSETS/(LIABILITIES)			33,199		(3,730)
			33,199		177
INCOME FUNDS					
Unrestricted			33,199		177
			£ 33,199		177

The financial statements on pages 16-20 were approved by the Trustees on 19th November 2025 and signed on their behalf by:

M. MacLeod

Dr M.J. MacLeod
Chair

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 income 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 (FRS102).

(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.

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.

1. **Accounting Policies (continued)**

(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. An 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**

	2025 £	2024 £
Dividend Income	-	66
Interest Income	-	7,291
	-	7,357

3. **Grants payable in furtherance of the Charity's Objects**

	2025 £	2024 £
Supper Club Project	1,960	2,160
The Ehlers Danlos Society		
HEDGE	93,953	221,881
Echo	78,104	-
Salary for PA to the CEO	37,013	37,013
Course for the CEO	-	11,994
The Refugee Council	144,726	300
Be Support Trust	16,000	-
Action Against Hunger UK	49,420	2,611
NSPCC	10,300	-
Other small donations	-	395
	431,476	276,354

4. **Investments**

	Market Value at 01/02/2024 £	Purchased in Year £	Disposal Proceeds £	Movement in Value £	Market value at 31/01/25 £
St James's Place Portfolio	3,907	-	-	27	-

On 6 March 2024, the investments were withdrawn and liquidated.

5. **Accruals and Deferred Income**

	2025	2024
	£	£
Accrued expenses	3,710	3,060

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 has made further donations of £373,063 (2024- £1,000) to assist with the funding of the charity.

Dr M.J. MacLeod, Chair of the trustees has made a loan to the charity of £nil (2024-£22,000) to cover deficits during the time which HMRC had taken to repay the Gift Aid due to the charity. This loan was repaid on 21st October, 2024.

this charity. During the year, the John MacLeod Charitable Trust made a donation of £88,938 (2024- £Nil)

8. **Fund comparatives**

	Year to 31 January 2024		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Grants and donations	4,108	-	4,108
Gift Aid claimed	790	-	790
Fund raising	-	-	-
Income from investments	7,357	-	7,357
TOTAL INCOME	12,255	-	12,255
EXPENDITURE			
Charitable Activities			
Grants payable	276,354	-	276,354
Support Costs			
Legal and professional fees	125	-	125
Independent Examiners fees	1,100	-	1,100
TOTAL EXPENDITURE	277,579	-	277,579
NET DEFICIT BEFORE INVESTMENTS	(265,324)	-	(265,324)
Net gains on investments	240	-	240
NET MOVEMENT IN FUNDS	(265,084)	-	(265,084)
Fund balances as at			
1 February 2023	265,261	-	265,261
31 January 2024	177		177