

# The Leprosy Mission Northern Ireland

Northern Ireland · Charity number 106322

## Details

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**Known as** tlm-ni; the mission; tlmni

**Status** Received

**Company number** [640401](#)

**Registered** 2016-11-25

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Website** [www.leprosymissionni.org](http://www.leprosymissionni.org)

## Activities

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**Purposes:** The Charity's objects ("Objects") are specifically restricted to the following: In the name of Jesus Christ, to minister and work in support of The Leprosy Mission International (registered charity in England and Wales No:1076356) by involving people from Northern Ireland in its work through prayer, awareness raising, financial support and volunteering in the fulfilment of its charitable purposes which are: (a) For the advancement of health for the benefit of the public, in particular in relation to leprosy; (b) For the relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities; (c) Towards the eradication of leprosy.

**What the charity does:** The prevention or relief of poverty, The advancement of religion, The advancement of health or the saving of lives, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing, Advice/advocacy/information, Community development, Disability, Education/training, Environment/sustainable development/conservation, Gender, Grant

making, Human rights/equality, Medical/health/sickness, Overseas aid/famine relief, Relief of poverty, Religious activities, Research/evaluation

**Who the charity helps:** General public, Overseas/developing countries

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£677,620	£866,806	£-82,963	6

## Trustees

Name	Role	Appointed
Dr Olwyn Guy		
Miss Judith Carson		
Mr James Caples		
Mr Mark Noble		
Mr Peter Walker		
Mr Robert Marshall		
Mrs Jane Willcocks		
Rev Peter Hilton		

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Accounts

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Charity registration number NIC 106322

Company registration number NI640401 (Northern Ireland)

**THE LEPROSY MISSION NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

# THE LEPROSY MISSION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Noble Mrs F Davidson (Outgoing Chair until May 2024) Mr J Caples (Honorary Treasurer) Miss J Carson (Incoming Chair from May 2024) Miss H Johnston Mr R Marshall Rev P Hilton (Vice-Chair from May 2024) Ms J Willcocks
<b>National Director</b>	Mrs J Briggs (outgoing until October 2024) Mrs J Thompson (Incoming Interim & Part-Time from October 2024)
<b>Charity number</b>	NIC 106322
<b>Company number</b>	NI640401
<b>Registered office</b>	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP
<b>Investment advisors</b>	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB

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# THE LEPROSY MISSION NORTHERN IRELAND

## CONTENTS

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	Page
Trustees' report	1 - 14
Independent auditor's report	15 - 20
Statement of financial activities	21
Statement of financial position	22
Statement of cash flows	23
Notes to the financial statements	24 - 42

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### Objectives and activities

Leprosy is a disease of ancient times, yet contrary to popular belief, it remains of important global health concern in the 21st century. Officially recognised by the World Health Organisation (WHO) as a Neglected Tropical Disease (NTD), globally, 182,815 people received a devastating diagnosis of leprosy in 2023, with many more cases going undetected. Leprosy case numbers increased by 5% compared to 2022, >95% of these cases being reported in 23 global priority countries. The WHO-recommended Multi-Drug Therapy (MDT) that effectively cures leprosy has been available since 1982. That large numbers of people worldwide are still suffering from this disease is a great injustice. Leprosy is most prevalent among poor and marginalised communities where population density is high and poor nutrition and housing are all too common.

We are committed to breaking the chains of leprosy, addressing the underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is "Leprosy defeated, Lives transformed". We will do everything we can to break the transmission of leprosy so children born into the world are not at risk of leprosy, and persons affected by leprosy do not suffer discrimination and enjoy fullness of life.

The Leprosy Mission Northern Ireland (registered charity No: NIC 106322), compelled by the example of Jesus Christ, ministers and works in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission was founded in Ireland by Wellesley Bailey in 1874; our 150<sup>th</sup> anniversary was marked in 2024 by a number of special celebration events. Our work raises awareness of leprosy in Northern Ireland and vital resources that will help to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with persons who are disadvantaged by leprosy and those connected with them; to enable their integration in the community;
- The eradication of leprosy.

The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 and works towards Zero Leprosy Disability and Zero Leprosy Discrimination.

#### Zero Leprosy Transmission

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to MDT, the cure for leprosy.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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##### Zero Leprosy Disability

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (to spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services in countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

##### Zero Leprosy Discrimination

Globally, there are 139 laws in 24 countries that still discriminate against persons affected by leprosy, preventing them from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from full participation in public, social, economic and cultural life. They also feel shame and isolate from society due to self-stigma. Stigma and discrimination are key factors standing in the way of persons affected by leprosy seeking out help.

Globally, TLM supports persons affected by leprosy to challenge injustice and advocate for their rights and entitlements. We target discriminatory laws and practices, while encouraging nation states to uphold relevant international treaties, especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. Persons affected by leprosy tell us that when they can bring resources into their household economy, their standing in the eyes of family and the wider community increases and their voice begins to be heard.

##### Partnership Working

The Leprosy Mission Northern Ireland (TLMNI) delivers its charitable aims through grant making to global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long-term sustainability.

TLMNI is a member of The Leprosy Mission Global Fellowship (GF), made up of 27 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues in project-funding countries and within the UK with The Leprosy Mission Great Britain and The Leprosy Mission Shop.

Globally, The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO). This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy-free world. We are also a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGDO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now, Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a member of Dóchas and a signatory of the Dóchas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Public Benefit

TLMNI supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

Our aims and objectives, and the planning of our activities have been reviewed in light of The Charity Commission's guidance on reporting on public benefit. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees has ensured that activities undertaken contribute to the aims and objectives of the charity and provide benefit to our clients. The Trustees are therefore confident that we meet public benefit requirements.

### Achievements and performance

The past twelve months have continued to be a challenging and difficult year for our work both locally and globally. Our programmes continue to be subject to disruption by political and economic instability and the impacts of climate change and we are thankful for the generosity of supporters who have helped sustain core services and enabled those affected by leprosy to receive vital care and treatment.

We have continued to provide core funds to our long-term partners. Good financial and long-term planning has enabled the charity to continue to provide significant funds, totalling £514,005 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMi). Compared to the previous year's funding of overseas projects (2023: £422,927), funding in 2024 increased by 21.5%. This substantial increase was due to a Board-level decision to release excess reserves carried forward from previous years.

In 2024, remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £106,976, India £10,000, Nepal £266,398, Ethiopia £30,000 and Nigeria £54,320, and as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £46,311. This contribution helps co-ordinate efforts to meet the needs of persons affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

Funds transferred to Nepal totaled £266,398 and included support of Anandaban Hospital, the main leprosy referral hospital in Nepal, including £20,000 given as an initial emergency response, and funds of £176,698 in support of 'Dignity First' – a 3 year project, 2023-2025, funded by the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) which seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and its complications. A grant of €130,000 (£107,898) was received from DFAT at the end of FY23 for disbursement as per the agreed budget in FY24, alongside TLMNI's match funding commitment.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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In 2024, the kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled significant progress towards achieving our vision of “Leprosy defeated, Lives transformed”. In partnership with other global TLM members, our funding support has brought us a step closer to the defeat of leprosy, as evidenced through results achieved in a selection of the projects we partly supported in 2024:

### Asia

#### Bangladesh – Activating and Engaging Partnerships to reduce leprosy in Bangladesh

- 619 new leprosy cases were found through partners and government health centres
- 260 patients with leprosy complications were treated through TLM and partner hospitals
- 167 persons with leprosy disability were given access to protective footwear, wheelchairs or other mobility assisting devices
- 239,796 people from 56,105 families were screened through contact screening of newly-identified cases, skin camps and surveys in high prevalence areas
- 111 leprosy-affected volunteers and family members were trained in promoting self-care
- 46,299 people were reached through 2,563 community awareness sessions
- 4,689 school students were orientated on leprosy through 81 school sessions
- 19 church leaders received training in leprosy case detection, treatment, referral, awareness and complication care
- Staff of 3 tea companies operating tea gardens in the Sylhet region received training and are engaged in leprosy case detection, referral, awareness, and complication care
- 185 self-help groups with 2,303 members across 8 districts were supported; 89.3% of members reported improved inclusion as a result
- 28 federations have been formed with representatives from the self-help groups and received leadership and organisational development training with the aim to establish the federations as sustainable people’s organisations
- Work through the federations and self-help groups led to 25 advocacy initiatives for accessing local government services
- 221 out of 314 persons reported an increased income as a result of being engaged in income-generating activities using self-help group loans
- 12,459 individuals in leprosy affected communities received SDR-PEP (Single Dose Rifampicin Post Exposure Prophylaxis) – a leprosy prevention initiative endorsed by the World Health Organisation.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### India – Purulia Hospital

- A total of 15,696 consultations took place
- 232 new untreated cases of leprosy were diagnosed and treated
- Contact surveys were performed for 563 index cases
- Outpatients treated included: 168 leprosy patients, 835 patients with ulcers, and 146 patients with neuritis
- Admissions: 969 patients were admitted, including 336 with ulcers, 241 with leprosy reactions, 104 with neuritis, and 126 for reconstructive surgery
- 53 patients received reconstructive surgery
- 68 cataract surgeries were performed
- 1,673 items of footwear were made for persons affected by leprosy, giving increased mobility and helping to prevent further disability
- 12 Community Outreach health clinics were conducted, reaching 4,167 people

#### Nepal – Anandaban Hospital

2024 was a tumultuous year for Anandaban hospital, the main leprosy referral hospital in Nepal, with wildfires threatening evacuation of the hospital site in May and torrential rain late in the monsoon season leading to devastating landslides causing major damage to the hospital site at the end of September. In spite of these emergencies and challenges, the hospital continued to provide high standards of care:

- A total of 39,350 outpatient consultations took place and 929 inpatients were cared for
- 166 new cases of leprosy and 29 relapse cases were diagnosed through the hospital
- 7,323 leprosy patients were seen at outpatient clinics
- Leprosy Complication management (outpatients): 379 Type 1 reaction patients; 929 Type 2 reaction patients; 195 Neuritis patients; 554 ulcer patients
- Leprosy Complication management (inpatients): 31 Type 1 reaction patients; 52 Type 2 reaction patients; 25 Neuritis; 292 ulcer patients; 233 ulcer debridement surgeries; 143 reconstructive surgeries; 11 Eyes surgeries
- 1091 items of footwear, 24 prostheses and 501 supportive appliances were distributed
- 5,976 physiotherapy sessions were provided (EHF (Eyes, Hands and Feet) scores for 80% of leprosy patients showed no change, while 10% improved and 10% worsened)
- 1,903 leprosy patients were provided with counselling services
- 47 medical practitioners received training in the hospital
- 288 paramedics and medical officers received training in the hospital
- Anandaban Hospital medical staff delivered 10 trainings on leprosy, NTDs and disabilities
- Anandaban Hospital staff attended 10 learning and sharing meetings with government, partners and other stakeholders
- 3 leprosy awareness programmes were conducted
- 6 engagement activities were conducted with local churches, schools and community-based organisations

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Nepal – Dignity First

- 14,511 people were reached, including 1,008 people who received direct help from pop-up health clinics
- 12,200 close contacts of leprosy index cases were traced, leading to 327 people being diagnosed with leprosy and receiving medicine and treatment
- 660 persons affected by leprosy received medical interventions supporting their health, wellbeing, independence and social acceptance
- 177 community health volunteers (including 162 women) received training, strengthening the capacity of the project to increase detection of leprosy in women and girls and support their general health

### Africa

#### Ethiopia - Dare to Dream

- 493 new leprosy cases were identified through two active case finding campaigns, involving health workers, extension workers, religious leaders, leprosy champions, and community leaders
- 40 leprosy patients with chronic ulcers received LPRF therapy (leukocyte and platelet rich fibrin therapy) to accelerate wound healing, minimize inflammation, and stimulate tissue regeneration
- 103 health extension workers were trained in the knowledge and skills required for recognising and diagnosing leprosy, and on feedback mechanisms and safeguarding principles
- 80 first-line health workers were trained in the knowledge and skills for diagnosing and treating leprosy and its complications, and on feedback mechanisms and safeguarding principles
- 3 surgeons were trained in reconstructive surgery
- 15 lab technicians were trained in basic leprosy knowledge (theoretical and practical) and lab diagnostic methods
- 112 self-care groups, involving 772 people from local associations of persons affected by leprosy, were formed to empower leprosy patients to manage their condition, reduce complications, promote peer support, combat stigma and improve their quality of life
- Community dialogues to address stigma, foster community support, improve health-seeking behavior, and identify local resources for prevention and care reached 3,454 people, including community elders, religious leaders, traditional healers, government stakeholders and organisations of persons affected by leprosy. These dialogues raised awareness about leprosy, highlighting its causes, symptoms, and treatment, while sharing personal experiences of those affected.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Nigeria - Integrated leprosy control towards zero transmission in Kogi and Kwara states

- 140 community-based health actors (Patent Medicine Vendors, Traditional Birth Attendants, Traditional Healers, and Community Volunteers) received training to identify and refer suspected leprosy and Lymphatic Filariasis (LF) cases, significantly increasing early detection rates and strengthening referral pathways
- Over 200 community members were screened through six skin camps; 13 cases of hydrocele were diagnosed and referred, and one case of leprosy was identified through contact tracing
- 11 patients received life-changing surgeries for hydrocele and leprosy-related complications, improving physical health, restoring dignity, and enhancing quality of life
- Designated health facilities across four local government areas received supervisory support, medical supplies, and mentorship, leading to improved service delivery and readiness to manage leprosy and LF cases effectively
- Six self-care groups were revitalized and equipped with essential tools, medicines, and training to help individuals manage leprosy-related disabilities independently
- These groups now function as grassroots support hubs, enhancing community-based rehabilitation and promoting long-term wellbeing
- Community dialogue sessions reached diverse groups, including local leaders and youth, addressing myths and promoting inclusiveness for persons affected by leprosy
- School outreach programs impacted 100 students, equipping the next generation with knowledge on hygiene and disease prevention, while promoting empathy and social inclusion
- Advocacy engagements with State Ministries of Health and local government authorities led to increased political goodwill and commitments for counterpart funding and policy-level support for NTD interventions
- The involvement of faith-based leaders and local churches created additional avenues for health messaging and volunteer mobilization

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic posts and activities, including advocacy. The following key global advocacy developments were achieved during the year:

- A major advocacy win in 2024 saw the Maltese parliament repeal a law that discriminates on the grounds of leprosy. Since repealing this law, the Government of Malta has become an active partner in the work to repeal these discriminatory laws in countries across the world.
- In 2024, The Leprosy Mission International hosted a side event at the United Nations' CRPD Conference on the right to work and employment for persons with disabilities in low- and middle-income countries. This included a keynote speech from the UN's Special Rapporteur on the rights of persons with disabilities, as well as contributions from the World Bank, UNESCWA, and civil society representatives. The Leprosy Mission also contributed to the General Debate at the conference through a short speech to the Civil Society Forum.
- A Member-Appointed Working Group on the topic of advocacy was formed and began work in 2024. This group has already contributed significantly by supporting the inclusion of advocacy within The Leprosy Mission's new Global Strategy and developing an Advocacy Toolkit to support TLM teams in delivering the advocacy components of our Global Strategy.
- Persons affected by leprosy were engaged in the consultation process for the development of the new TLM Global Strategy. Leaders of Organisations of Persons Affected by Leprosy from Asia and Africa were consulted throughout the strategy development process.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Where our support comes from

Our income is received from a variety of sources, the majority of funds coming from individuals (including legacy giving) and churches across Northern Ireland. Our core supporter base continues to faithfully prioritise persons affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and every supporter for their generosity. TLMNI received a total income of £677,620 in 2024 (2023: £788,019); while our overall income was 14% lower than in 2023, this was largely due to a sharp drop in legacy giving in 2024 to £36,553 (2023: £256,385;), over which Trustees have no influence year on year. Local church and individual supporters have continued to give generously throughout the year, with general donations (including responses to direct appeals) and gifts received in 2024 increasing by £100,879, or nearly 25%, compared to the previous year (2024: £506,765; 2023: £405,886). This increase in donations arose from an outpouring of generosity in response to i) an emergency appeal after devastating landslides at the end of September 2024 threatened operations at Anandaban Hospital in Nepal (raising £73,475); and ii) implementing a match-funded Advent appeal that raised a total of £65,893. We are grateful for a £20,000 grant from 'Joy of Generosity' that initiated this match fund and to 42 generous supporters who together contributed £18,115 to further build the fund before launching the match-funded Nepal-focused Advent appeal. During the year, we had a total of 245 regular givers, including 33 newly acquired in the year.

The Trustees were delighted to receive funding grants during the year from The Church of Ireland Bishop's Appeal (£8,694) and the McClay Foundation (£8,386) for the AEP project in Bangladesh. Funds from charitable trusts were also received from the Fisher Foundation (£3,500), the Pennwood Charitable Trust (£1,000), The Blair's Charitable Trust (£1,000), as well as from Radio Cracker (£330). We are deeply grateful to the Boards of Trustees of these Trusts and organisations for their financial support and commitment to our work. TLMNI are also very grateful for a grant of €130,000 (£107,898) from the Department of Foreign Affairs and Trade (DFAT) for the second year of 'Dignity First', a 3 year project (2023-2025) in Nepal that seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

2024 was the 150<sup>th</sup> anniversary year of the foundation of The Leprosy Mission. To give thanks for all that has been achieved in 150 years of the mission and for God's faithfulness throughout, we planned a series of special church partnership and supporter engagement activities (both globally and locally). This anniversary year was used as a launchpad to engage new audiences as we seek to see an end to leprosy once and for all. TLMNI hosted Dan and Babs Izzett, persons affected by leprosy who are originally from Zimbabwe, as special guests for our special World Leprosy Day (WLD 28<sup>th</sup> Jan) events. These included a special WLD service held at Knock Presbyterian Church at which Dan spoke, an afternoon meeting at the T3 Conference centre in Lisburn at which the Izzetts shared their experience of being affected by leprosy, and an evening prayer service at Emmanuel Church, Lurgan. In February, National Director Joanne Briggs spoke at a BBC Radio Ulster broadcast service for World Leprosy Day at Elmwood Presbyterian Church.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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In total, taking advantage of opportunities created around TLM's 150<sup>th</sup> anniversary, 2024 saw a 50% increase in speaking engagements (2024: 78; 2023: 52) compared with the previous year. We also made a significant effort to exhibit at Summer Conferences (Keswick, Portstewart; New Horizon, Coleraine and Bangor Worldwide Missionary Convention) with newly-branded banners, notebooks and bags being prepared to share with supporters and engage new leads. Global engagements saw TLMNI staff and Board members visiting field partners, projects and persons affected by leprosy. Joanne Briggs, National Director, attended TLM Representative Management Group meetings in Kathmandu in March, and together with Joy Jamieson, TLMNI Finance and Office Manager, visited the Nepal Country Office, Anandaban Hospital and the Dignity First project in Simara. Joy had the opportunity to visit three women who had been featured in a TLMNI article 20 years previously and to see how their lives had been transformed and they had been given hope through the vital work of TLM Nepal.

Board Chairperson, Judith Carson, attended the TLM 150<sup>th</sup> Anniversary Celebrations in Delhi, India, in November 2024 together with Fiona Davidson, TLMNI Board Member (and former Board Chairperson). This event opened up opportunities to meet with representatives from the projects supported by TLMNI. Various meetings took place with Board Chairs and Country Leaders resulting in greater networking across the global organisation and developing stronger relationships. Visits were arranged to Hospitals and new projects in Delhi to see first-hand how TLM is making a difference in the lives of people affected by leprosy. These field visits have led to additional supporter engagement opportunities, opportunities to publish magazine articles and a greater understanding and passion to share first-hand experiences of the transformative and challenging work undertaken by TLM in its mission to defeat leprosy.

Trustees are delighted that The Leprosy Mission still holds a special relationship with over 183 congregations across Northern Ireland who faithfully gave donations during the year, church giving remaining steady throughout the year. Intentional follow up and proactive engagement was also prioritised with 19 key church partners and 41 other supporting churches during the year helping to nourish relationships and keep the needs of those affected by leprosy at the fore in busy congregation schedules.

In spite of an encouraging 150<sup>th</sup> anniversary year, the impact of the decline in church attendance since the COVID pandemic continues to be felt, with a number of church leadership vacancies, mid-week group closures and aging congregations no longer able to support as many mission agencies. These external factors have a considerable impact on our work amongst churches in Northern Ireland and are an area of concern for the future as we continue to find meaningful ways to connect and engage with churches.

TLMNI relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith-based organisations. These Church Representatives provide very important support for our work, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and that those who support TLMNI financially are provided with regular updates about how their giving is helping to transform lives every day.

Our magazine, INTOUCH, is sent out to supporters to thank them for their kind generosity and communicate the impact of their giving. The three editions in 2024 covered themes of healing, help and dignity. INTOUCH was sent to an average of 5015 supporters per edition in 2024. While the purpose of INTOUCH is to thank supporters, supporters touched by the impact stories shared donated a total of £37,527 over the year.

During the year, TLMNI continued to strengthen online engagement activities through social media platforms and the creation of videos used to promote and raise awareness, and to help supporters hear first-hand accounts from persons affected by leprosy and frontline TLM staff. Monthly prayer emails were circulated via email to 582 supporters, as well as programme updates from overseas partners and promotion of key supporter events. TLMNI also held online prayer sessions for supporters during our Global Day of Prayer in May. Traffic to the website and views on socials saw an 18% drop in website visitors in 2024. Algorithms that are outside of our control disadvantage smaller charities with less budget for advertising. This is an area we need to continue to build upon as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters. However, despite this, we saw an encouraging 26% increase in the number of online donations and a 20% increase in the value of online giving.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Financial review

The results for the period are set out on pages 21 to 42. The charity returned a deficit of £170,385 (2023: surplus of £35,825) of which there was an unrestricted deficit of £242,602 (2023: surplus of £35,635) and restricted surplus of £72,217 (2023: surplus of £190).

As at 31 December 2024, the level of unrestricted reserves held was £546,156, of which £435,000 has been designated by the Board at the year end.

In light of fundraising challenges faced in recent years, the turbulent global economic and political climate and the recent significant drop in levels of legacy giving, over which we have little control, the Trustees have continued to review the levels of reserve and designated funds of the charity at the end of 2024.

During the year, Trustees have made decisions in line with our Reserves Policy as updated in 2023. In calculating the reserves needed, we have excluded any funds committed in property and equipment necessary to undertake our work. Restricted funds have also not been included as they are held by the charity for only as long as necessary before transfer to the respective project or country. In this uncertain and volatile climate, Trustees have been keen to ensure both local and global sustainability, whilst at the same time ensuring that funds, where possible, are remitted to overseas projects as quickly as possible. In line with these principles, Trustees have been implementing a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. In line with policy, the Trustees have continued to retain the charity's programme reserve at at least 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for the Dignity First project in Nepal (2023-2025) and our anticipated commitment of match funding for a potential DFAT-funded project Olikanassa in Mozambique. Reserves continue to be kept under review as per normal financial monitoring procedures.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Plans for future periods

The Leprosy Mission launched a new 5-year Global Strategy (2025-2030), developed in consultation with the leaders of Organisations of Persons Affected by Leprosy, at its 150<sup>th</sup> anniversary celebrations in New Delhi in November 2024. This strategy outlines the long term change we want to see as well as the priorities we will focus on globally in the coming period. It is centred on Christ, with its top priority being to break leprosy transmission as we work towards our long term goal of zero leprosy transmission by 2035. Our two other focus areas of zero disability and zero discrimination are also very important pillars of the strategy. The new Global Strategy adds a fourth pillar focussed on improving and increasing fundraising efforts to fund the defeat of leprosy to completion.

As we approach the end of the current TLMNI 5-year strategy, *It's Time to Make Leprosy a Thing of the Past* (2021-25), the Board of Trustees will conduct an end-term strategic review in 2025 of performance and progress against the key performance indicators (KPIs) in our strategy, as revised following a mid-term review in 2023. This exercise will lay the foundation for developing our next 5-year strategy in Q3 and Q4 of 2025. Efforts will be made to include key stakeholders at all stages in the strategy development process. The Trustees anticipate that a strategic action plan will be in place by the end of Q4, 2025, ensuring strong and successful implementation to the new 2026-2030 TLMNI strategy going forward. In preparation for this new phase in our organisational development, we will continue to invest to strengthen relationships with our current supporter base and in the acquisition of new donors in 2025.

TLMNI plans to continue its support of programmes and projects in India, Nepal, Bangladesh and Ethiopia in 2025 with an increasing focus on prioritising the funding of projects that contribute towards our global strategic goals of zero transmission, zero disability and zero discrimination. We will continue building relationships with local trusts and grant providers, as well as working collaboratively with other TLM members to maximise opportunities for joint applications for project funding in support of the Triple Zero's. Having applied (as lead applicant) in Nov 2024, together with TLM Mozambique and TLM Great Britain, for Department of Foreign Affairs and Trade funding for project Olikanassa in Mozambique, we expect this 3-year project, which aims to improve the health, well-being and resilience of remote, rural communities affected by leprosy, disabilities, climate impacts and gender inequality in Zambezia province, Mozambique, if approved, will commence in September 2025.

### Structure, governance and management

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble

Mrs F Davidson (Outgoing Chair until May 2024)

Mr T Doran

(Retired 20 May 2024)

Mr J Caples (Honorary Treasurer)

Miss J Carson (Incoming Chair from May 2024)

Miss H Johnston

Mr R Marshall

Rev P Hilton (Vice-Chair from May 2024)

Ms J Willcocks

Dr O Hilliard/Guy (Co-opted Dec 2024)

Mr P Walker (Co-opted Dec 2024)

Four Trustee meetings occurred during the year (two online and two in-person meetings). All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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New Trustees are recruited as per the Memorandum and Articles of Association. Two new Trustees will be proposed for election at the 2025 AGM, as they were co-opted at the December 2024 Board meeting.

During the year the Finance & Audit Committee met 4 times and the Supporter Engagement committee met once. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Fundraising Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM Great Britain) have been co-opted as members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

#### ***Governance & Nominations Sub-Committee:***

Mr T Doran (until April, 2024)  
Mrs F Davidson (Chair until April, 2024)  
Mrs J Briggs (until 31 October, 2024; outgoing National Director)  
Miss J Carson (Chair from Sept 2024)

#### ***Finance & Audit Sub-Committee:***

Mr J Caples, Hon. Treasurer (Chair)  
Mrs F Davidson  
Mr M Noble  
Mrs J Briggs (until 31 October, 2024; outgoing National Director)  
Mrs J Jamieson

#### ***Supporter Engagement Sub-Committee:***

Miss J Carson (Chair)  
Mr R Marshall  
Mrs J Briggs (until 31 October, 2024; outgoing National Director)  
Mrs H Coulter  
Mr S McCartney  
Mrs J Thomson (TLM Head of Fundraising Development)  
Mr S Towell (TLM Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. During the year, the National Director, Joanne Briggs, resigned with effect from 31st October 2024. The Board and the Governance and Nominations Sub-Committee met regularly to plan for the recruitment of a new National Director. Engage Executive Talent were commissioned to take forward recruitment procedures. This resulted in the successful appointment of Dr Joy Fleming, who took up the post of National Director in April 2025. Mrs Jo-Anne Thomson, Head of Fundraising Development at TLM International, served as part-time Interim National Director from November 2024 to April 2025. The Trustees gratefully thank TLM International for the in kind release of Mrs Jo-Anne Thomson's time for the benefit of TLMNI operations. The charity currently employs 3 full time and 3 part time members of staff. During the year, the fixed term contract for the role of Supporter Engagement Officer was reviewed and the Board agreed to extend it for a further year until August 2025.

During the past year, the Board approved a number of updated or new policies and procedures, including updates to the Employee Handbook, Financial Procedures, Bribery and Fraud Prevention Policy, Internal Audit Policy, Fixed Assets Policy, Currency Exchange Policy, Net Contribution to Global Projects Policy, Anti Money Laundering and Counter Terrorism Policy, Procurement and Supply Chain Policy, and Lone Worker Policy. At the end of 2024, all staff participated in the TLM Global Staff Engagement Survey with good results being achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2025 and plans put in place to further strengthen and develop the current staff team, particularly in the areas of well-being and work/ life balance.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Safeguarding

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with Children, young people and vulnerable adults. We are committed to safeguarding all people, including children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2024, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. The Trustee supporting the National Director with safeguarding matters resigned as a board member in October 2024. Another Trustee has been providing the National Director with this support in the interim to ensure that the Board is fully updated as required while a Trustee with appropriate skills and experience is sought for a longer term appointment. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International.

### Key Management Personnel Remuneration

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the outgoing National Director, Mrs Joanne Briggs for her 10 years of faithful service, during which she strengthened and improved TLMNI operations and its place within the TLM Global Fellowship. We also thank Mrs Jo-Anne Thomson for her leadership while serving as Interim National Director and welcome Dr Joy Fleming, who took up the role of National Director in April 2025 and wish her every blessing. We also express our sincere thanks to the whole TLMNI staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2024, The Leprosy Mission's 150<sup>th</sup> Anniversary year, and for all that they do to help make leprosy a thing of the past.

### Statement of trustees' responsibilities

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE LEPROSY MISSION NORTHERN IRELAND**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.



Miss J Carson

**Trustee**

Date: 28/06/2025.....

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **THE LEPROSY MISSION NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## **THE LEPROSY MISSION NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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##### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE LEPROSY MISSION NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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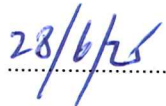
**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Stephen Houston FCA (Senior Statutory Auditor)**  
for and on behalf of GMcG LISBURN

**Chartered Accountants**  
**Statutory Auditor**



Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	299,455	243,863	543,318	620,240	42,031	662,271
Charitable activities	4	-	125,058	125,058	-	120,916	120,916
Other trading activities	5	-	-	-	34	-	34
Investments	6	7,444	-	7,444	2,998	-	2,998
Other income	7	1,800	-	1,800	1,800	-	1,800
<b>Total income</b>		<b>308,699</b>	<b>368,921</b>	<b>677,620</b>	<b>625,072</b>	<b>162,947</b>	<b>788,019</b>
<b>Expenditure on:</b>							
Raising funds	8	97,535	-	97,535	92,206	-	92,206
Charitable activities	9	491,186	278,085	769,271	530,113	153,286	683,399
Other expenditure	14	-	-	-	357	-	357
<b>Total expenditure</b>		<b>588,721</b>	<b>278,085</b>	<b>866,806</b>	<b>622,676</b>	<b>153,286</b>	<b>775,962</b>
Net gains/(losses) on investments	15	18,801	-	18,801	23,768	-	23,768
<b>Net income/(expenditure)</b>		<b>(261,221)</b>	<b>90,836</b>	<b>(170,385)</b>	<b>26,164</b>	<b>9,661</b>	<b>35,825</b>
Transfers between funds	16	18,619	(18,619)	-	9,471	(9,471)	-
<b>Net movement in funds</b>	17	<b>(242,602)</b>	<b>72,217</b>	<b>(170,385)</b>	<b>35,635</b>	<b>190</b>	<b>35,825</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		788,758	243,390	1,032,148	753,123	243,200	996,323
<b>Fund balances at 31 December 2024</b>		<b>546,156</b>	<b>315,607</b>	<b>861,763</b>	<b>788,758</b>	<b>243,390</b>	<b>1,032,148</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE LEPROSY MISSION NORTHERN IRELAND


## STATEMENT OF FINANCIAL POSITION

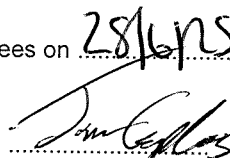
AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	19		261,113		268,774
Investments	20		326,818		308,626
			<u>587,931</u>		<u>577,400</u>
<b>Current assets</b>					
Debtors	21	33,460		17,972	
Cash at bank and in hand		323,335		477,899	
		<u>356,795</u>		<u>495,871</u>	
<b>Creditors: amounts falling due within one year</b>	22	(82,963)		(41,123)	
Net current assets			<u>273,832</u>		<u>454,748</u>
<b>Total assets less current liabilities</b>			<u>861,763</u>		<u>1,032,148</u>
<b>Income funds</b>					
Restricted funds	24		315,607		243,390
<u>Unrestricted funds</u>					
Designated funds	26	435,000		286,600	
General unrestricted funds		111,156		502,158	
		<u>546,156</u>		<u>788,758</u>	
			<u>861,763</u>		<u>1,032,148</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28/12/24 and signed on their behalf by:

  
Miss J Carson  
Trustee

  
Mr J Caples  
Trustee

Company registration number NI640401

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	29		(162,008)		24,396
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(600)	
Investment income received		7,444		2,998	
<b>Net cash generated from investing activities</b>			7,444		2,398
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(154,564)		26,794
Cash and cash equivalents at beginning of year			477,899		451,105
<b>Cash and cash equivalents at end of year</b>			<u>323,335</u>		<u>477,899</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

The Leprosy Mission Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Lagan House, 2a Queen's Road, Lisburn, Co Antrim, BT27 4TZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 investment and certain financial instruments 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 charitable company 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 or grantors 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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies (Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable activities. Where unconditional grants are offered, they are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and staff costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs and governance costs are allocated to charitable activities based on the allocation of grant funding. Where staff costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the allocation of grant funding. The allocation of the support costs is analysed in note 11.

Fund-raising costs are those incurred in seeking voluntary contributions in support of the charitable activities.

#### 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:

Land and buildings	2% Straight Line
Fixtures and fittings	25% Reducing balance

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.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

The charity participated in the Leprosy Mission Central Pension Scheme, a multi employer defined benefit scheme. The employer, The Leprosy Mission International, is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, the scheme is accounted for as if it was a defined contribution scheme.

For new employees the charity now contributes to a Group Personal Pension Scheme (GPP). Employers make a contribution of 10% of the monthly pensionable salary. Contributions are charged to the Statement of Financial Activity as they become payable in accordance with the rules of the scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these assets' lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets' lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

###### Pension Liability

Judgements are made in relation to the calculation of the pension deficit at the year end. The trustees used external professional actuarial advice to provide the year end provision.

###### Restricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of donations received.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	262,902	243,863	506,765	363,855	42,031	405,886
Legacies receivable	36,553	-	36,553	256,385	-	256,385
	<u>299,455</u>	<u>243,863</u>	<u>543,318</u>	<u>620,240</u>	<u>42,031</u>	<u>662,271</u>

#### Donations and gifts

Donations and gifts are received in support of people and countries which are affected by leprosy.

### 4 Income from charitable activities

	Support to those affected by leprosy 2024 £	Support to those affected by leprosy 2023 £
Performance related grants	<u>125,058</u>	<u>120,916</u>

#### Performance related grants analysis

	2024 £	2023 £
Department of Foreign Affairs and Trade	107,978	112,385
Bishop's Appeal	8,694	8,531
The McClay Foundation	8,386	-
	<u>125,058</u>	<u>120,916</u>

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of 130,000 Euros (2023 - 130,000 Euros) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

During the year a grant was also received from the Church of Ireland Bishop's Appeal to support a project in Bangladesh which will improve the health, wellbeing, social inclusion and financial resilience, for c2,000 people in Bangladesh. These beneficiaries are from remote, forgotten, 'leprosy hotspots' of extreme poverty and have some of the world's highest leprosy rates.

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5	Income from other trading activities	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Shop income	-	34
		-	34
6	Investments	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Interest receivable and similar income	7,444	2,998
		7,444	2,998
7	Other income	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Rental Income	1,800	1,800
		1,800	1,800
8	Raising funds	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	<u>Fundraising and publicity</u>		
	Fundraising agents	10,655	9,056
	Publications	43,253	40,053
	Staff costs	30,860	29,907
	Shared service costs	11,700	11,700
		96,468	90,716
	Fundraising and publicity	96,468	90,716

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Raising funds

Trading costs

Goods for resale

916 1,490

Staff costs

151 -

Trading costs

1,067 1,490

97,535 92,206

9 Expenditure on charitable activities

Support to those affected by leprosy 2024 £

Support to those affected by leprosy 2023 £

**Direct costs**

Staff costs

175,112 176,413

Depreciation and impairment

7,660 9,053

Activities undertaken directly

10,318 2,634

Foreign exchange movements

1,203 5,659

194,293 193,759

Grant funding of activities (see note 10)

514,005 422,927

**Share of support and governance costs (see note 11)**

Support

40,171 45,201

Governance

20,802 21,512

769,271 683,399

**Analysis by fund**

Unrestricted funds

491,186 530,113

Restricted funds

278,085 153,286

769,271 683,399

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 10 Grants payable

	Support to those affected by leprosy 2024 £	Support to those affected by leprosy 2023 £
Bangladesh	106,976	70,000
Ethiopia	30,000	4,000
Global contribution	46,311	75,000
India	10,000	28,626
Nepal	158,420	77,410
Nepal (Department of Foreign Affairs and Trade)	107,978	112,385
Nigeria	54,320	42,780
Tanzania	-	12,726
	<u>514,005</u>	<u>422,927</u>

The above grants were paid via The Leprosy Mission International to fund work carried out by TLM partners.

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Support costs	Support costs	Governance costs	2024 Support costs	Governance costs	2023	Basis of allocation
	£	£	£	£	£	
Staff costs	-	9,484	9,484	11,234	11,234	grant funding
Pension contributions	-	3,600	3,600	3,600	3,600	grant funding
Travel & subsistence	9,650	-	9,650	-	9,125	grant funding
Insurance	3,218	-	3,218	-	3,899	grant funding
Rates	696	-	696	-	661	grant funding
Heat & light	2,880	-	2,880	-	2,562	grant funding
Repairs & maintenance	3,750	-	3,750	-	11,122	grant funding
Telephone	3,047	-	3,047	-	3,130	grant funding
Computer costs	7,626	-	7,626	-	5,887	grant funding
Print, post & stationery	361	-	361	-	923	grant funding
Equipment costs	999	-	999	-	1,148	grant funding
Sundry	2,328	-	2,328	-	2,081	grant funding
Subscriptions	1,978	-	1,978	-	1,963	grant funding
Bank charges	2,346	-	2,346	-	1,764	grant funding
Training	1,292	-	1,292	-	936	grant funding
Audit fees	-	5,400	5,400	4,800	4,800	Governance
Legal and professional	-	2,318	2,318	1,878	1,878	Governance
	40,171	20,802	60,973	21,512	66,713	
Analysed between						
Charitable activities	40,171	20,802	60,973	21,512	66,713	

Governance costs includes payment to auditors of £5,400 (2023- £4,800) for audit fees.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 Trustees

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

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable expenditure	5	5
Management and administration of the charity	1	1
	<u>6</u>	<u>6</u>

##### Employment costs

	2024 £	2023 £
Wages and salaries	184,094	185,847
Shared service costs	11,700	11,700
Social security costs	13,109	13,119
Other pension costs	22,004	22,188
	<u>230,907</u>	<u>232,854</u>

The charity considers its key management personnel to comprise of the directors (known as trustees) and the National Director. The total employment benefits including employer pension contributions of the key management personnel were £47,916 (2023: £57,042).

During November and December 2024 the total employment benefits of an interim Director were borne by The Leprosy Mission International, (TLMI).

There were no employees whose annual remuneration was £60,000 or more.

#### 14 Other

	Unrestricted funds £ 2024	Unrestricted funds £ 2023
Net loss on disposal of tangible fixed assets	-	357
	<u>-</u>	<u>357</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	18,801	23,768

#### 16 Transfers

Transfers from the restricted fund to the unrestricted fund in the year were as follows:

##### Nepal - Department of Foreign Affairs and Trade

- The transfer of £18,619 relates to transfer of funds to cover staff and indirect overheads incurred by the charity and agreed with the Department of Foreign affairs and Trade as to be used for unrestricted costs.

#### 17 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,400	4,800
Depreciation of owned tangible fixed assets	7,660	9,053
Loss on disposal of tangible fixed assets	-	357

#### 18 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 19 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2024	303,876	37,503	341,379
At 31 December 2024	303,876	37,503	341,379
<b>Depreciation and impairment</b>			
At 1 January 2024	42,543	30,063	72,606
Depreciation charged in the year	6,078	1,582	7,660
At 31 December 2024	48,621	31,645	80,266
<b>Carrying amount</b>			
At 31 December 2024	255,255	5,858	261,113
At 31 December 2023	261,333	7,441	268,774

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Fixed asset investments

	Investments	Cash in portfolio	Total
	£		£
<b>Cost or valuation</b>			
At 1 January 2024	300,474	8,152	308,626
Valuation changes	13,053	5,139	18,192
Transfers	5,369	(5,369)	-
	<u>318,896</u>	<u>7,922</u>	<u>326,818</u>
At 31 December 2024	318,896	7,922	326,818
<b>Carrying amount</b>			
At 31 December 2024	<u>318,896</u>	<u>7,922</u>	<u>326,818</u>
At 31 December 2023	<u>300,474</u>	<u>8,152</u>	<u>308,626</u>

21 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Accrued income	28,873	15,026
Other debtor	3,368	232
Prepayments	1,219	2,714
	<u>33,460</u>	<u>17,972</u>

22 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,559	7,755
Other creditors	65,257	26,227
Accruals and deferred income	7,147	7,141
	<u>82,963</u>	<u>41,123</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 23 Retirement benefit schemes

#### Defined benefit schemes

The charity participated in the Leprosy Mission Central Pension Scheme, a non contributory multi-employer defined benefit scheme. The employer The Leprosy Mission International is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, that scheme is accounted for as if it is a defined contribution scheme.

During the year the charity made contributions of £3,600 (2023: £3,600) as part of contributions in connection with the scheme.

New employees are only able to join the money purchase Group Personal Pension Scheme which is now used by the charity. This was set up with Friends Provident with employers making a contribution of 10% of the monthly pensionable salary to the scheme. During the year the charity made contributions of £18,404 (2023: £18,588) to this scheme.

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**24 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023		Movement in funds				Movement in funds				Balance at 31 December 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£	£	£
Tanzania Hombolo	1,337	-	-	-	(1,337)	-	-	-	-	-	-	-	-
Nepal (electives)	750	1,500	1,500	(1,200)	-	1,050	1,500	(1,200)	-	-	-	1,350	-
Nepal	2,808	8,313	8,313	(8,163)	-	2,958	24,679	(20,000)	-	-	-	7,637	-
Nigeria	-	-	-	-	-	-	150	(150)	-	-	-	-	-
Bangladesh AEP	-	9,781	9,781	(6,250)	-	3,531	17,080	(2,040)	-	-	-	18,571	-
India Purulia Hospital	4,500	1,500	1,500	(1,250)	-	4,750	-	(1,500)	-	-	-	3,250	-
Tanzania	263	375	375	(238)	(400)	-	-	-	-	-	-	-	-
Nepal - Department of Foreign Affairs and Trade	83,542	141,478	141,478	(86,185)	(7,734)	131,101	186,144	(138,146)	(18,619)	-	-	160,480	-
Nepal - Legacy	150,000	-	-	(50,000)	-	100,000	-	(50,000)	-	-	-	50,000	-
Nepal - Joy of Generosity	-	-	-	-	-	-	65,893	(45,000)	-	-	-	20,893	-
Nepal - Emergency	-	-	-	-	-	-	73,475	(20,049)	-	-	-	53,426	-
	<u>243,200</u>	<u>162,947</u>	<u>162,947</u>	<u>(153,286)</u>	<u>(9,471)</u>	<u>243,390</u>	<u>368,921</u>	<u>(278,085)</u>	<u>(18,619)</u>	<u>315,607</u>	<u>315,607</u>		

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**24 Restricted funds (Continued)**

**Tanzania Hombolo**

Funds received to support the completion of the house building efforts in Samaria (formerly Hombolo).

**Nepal (electives)**

Funds received from a previous medical elective restricted to support ongoing care of previous leprosy affected patients.

**Nepal**

Funds received to enable the ongoing support of Anandaban Hospital, the main leprosy referral hospital in Nepal.

**Nigeria**

Funds transferred to support early case detection of leprosy.

**Bangladesh AEP**

Funds received to enable activating and engaging partnerships to reduce leprosy in Bangladesh.

**India Purulia Hospital**

Funds received to support the core services at Purulia Hospital.

**Tanzania**

Funds received to support the Community Health Education Programme in Tanzania.

**Nepal - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

**Nepal - Legacy**

Funds received from Bangor Worldwide Missionary Convention restricted for use in Nepal.

**Nepal - Joy of Generosity**

Funds received through "Joy of Generosity" and matched campaign aimed at encouraging growth from existing supporters and recruitment of new supporters.

**Nepal - Emergency**

Funds received to support Anandaban Hospital in the aftermath of devastating landslides during the monsoon season of 2024.

**THE LEPROSY MISSION NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**25 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	261,113	-	261,113
Investments	326,818	-	326,818
Current assets/(liabilities)	(41,775)	315,607	273,832
	<u>546,156</u>	<u>315,607</u>	<u>861,763</u>
	<u><u>546,156</u></u>	<u><u>315,607</u></u>	<u><u>861,763</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	268,774	-	268,774
Investments	308,626	-	308,626
Current assets/(liabilities)	211,358	243,390	454,748
	<u>788,758</u>	<u>243,390</u>	<u>1,032,148</u>
	<u><u>788,758</u></u>	<u><u>243,390</u></u>	<u><u>1,032,148</u></u>

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**26 Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds							
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Resources expended	Transfers	Balance at 31 December 2024
Legacy Fund	100,000	-	-	30,000	130,000	-	-	130,000
Programme reserve	75,000	-	-	-	75,000	-	-	240,000
Research Fund	30,000	-	(30,000)	6,600	6,600	(6,600)	-	-
Development Fund	65,000	-	-	-	65,000	(65,000)	65,000	65,000
Ethiopia Fund	-	10,000	-	-	10,000	(10,000)	-	-
	<u>270,000</u>	<u>10,000</u>	<u>(30,000)</u>	<u>36,600</u>	<u>286,600</u>	<u>(81,600)</u>	<u>230,000</u>	<u>435,000</u>

In 2024 the Board of Trustees has maintained the legacy equalisation fund at £130,000 in line with budget commitments and to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed that the Programme Reserve Fund should be increased to £240,000. This covers £50,000 allocated as a match fund reserve for the Department of Foreign Affairs and Trade (DFAT)-funded 'Dignity First' project in Nepal, in line with the Project agreement. An additional £165,000 was allocated to the Programme Reserve Fund as a reserve to cover match funding promised in a November 2024 DFAT funding application for a project in Mozambique entitled 'Olikanassa'. Project Olikanassa aims to improve the health, well-being and resilience of remote, rural communities affected by leprosy, disabilities, climate impacts and gender inequality in Zambezia province in Mozambique.

Fund of £6,600 additional resources allocated to research activities to achieve zero leprosy transmission, zero leprosy disability and zero leprosy discrimination by 2035 were expended in 2024.

The Board agreed to maintain the Development Fund at £65,000 allocated towards supporter engagement and acquiring new funding streams.

Fund of £10,000 designated for Ethiopia Dare to Dream project activities were expended in 2024.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 27 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	648	648
Between two and five years	1,782	2,430
	<u>2,430</u>	<u>3,078</u>

### 28 Related party transactions

#### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

#### (i) The Leprosy Mission International (TLMI)

The Leprosy Mission Northern Ireland (TLMNI) is a member of the global organisation TLMI.

During the year, TLMNI paid grants to TLMI of £514,005 (2023: £422,927) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £62,241 (2023: £26,200) in relation to grants payable. At the year end the charity owed TLMI £3,122 (2023: £168) in relation to expenses incurred. At the year end, TLM International owed £702 (2023: £521) to the charity.

#### (ii) The Leprosy Mission Trading Limited (TLM Trading Ltd)

TLM Trading Ltd is the trading company of TLMI.

During the year purchases were made by the charity of £4,479 (2023: £5,802) from TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £24,796 (2023: £11,399) in the year ended 31 December 2024. At the year end, TLM Trading Ltd owed £455 (2023: £NIL) to the charity.

#### (iii) The Leprosy Mission Great Britain (TLM Great Britain), (Formerly The Leprosy Mission England and Wales)

The Leprosy Mission Great Britain (TLMGB) is a fellow member of the global organisation TLMI.

At the year end the charity was owed, of £19,141 (2023: £9,145) by TLMGB for donations received by TLMGB on the charity's behalf. Included in creditors falling due within one year is a balance due to TLMGB of £9,400 (2023: £1,450).

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>29</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	(Deficit)/surplus for the year	(170,385)	35,825
	Adjustments for:		
	Investment income recognised in statement of financial activities	(7,444)	(2,998)
	(Gain)/loss on disposal of tangible fixed assets	-	357
	Fair value gains and losses on investments	(18,191)	(24,638)
	Depreciation and impairment of tangible fixed assets	7,660	9,053
	Movements in working capital:		
	(Increase) in debtors	(15,488)	(922)
	Increase in creditors	41,840	7,719
	<b>Cash (absorbed by)/generated from operations</b>	<b>(162,008)</b>	<b>24,396</b>

**30** **Analysis of changes in net funds**

The charitable company had no material debt during the year.

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Accounts

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**Charity registration number NIC 106322**

**Company registration number NI640401 (Northern Ireland)**

**THE LEPROSY MISSION NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# THE LEPROSY MISSION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Noble Mrs F Davidson (Chair) Mr T Doran Mr J Caples (Honorary Treasurer) Miss J Carson Miss H Johnston Mr R Marshall Rev P Hilton Ms J Willcocks	(Appointed 22 May 2023) (Appointed 22 May 2023)
<b>National Director</b>	Mrs J Briggs	
<b>Charity number</b>	NIC 106322	
<b>Company number</b>	NI640401	
<b>Registered office</b>	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ	
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS	
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP	
<b>Investment advisors</b>	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB	

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# THE LEPROSY MISSION NORTHERN IRELAND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 13
Independent auditor's report	14 - 19
Statement of financial activities	20
Statement of financial position	21
Statement of cash flows	22
Notes to the financial statements	23 - 42

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### **Objectives and activities**

Leprosy is not simply an affliction from ancient times; it is a modern, 21st-century disease that is still devastating the lives of people across the globe today. A person is diagnosed with leprosy every two minutes. In addition, millions more go undiagnosed every year. It's an injustice.

However, there is a cure. No one should suffer from a preventable and treatable disease.

As long as leprosy afflicts individuals and communities, we are committed to breaking the chains of leprosy, addressing underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is leprosy defeated and lives transformed. We seek to do everything that we can so that children can be born into a world without being at risk of leprosy because it is no longer transmitted; anybody affected by leprosy can enjoy fullness of life; and there is inclusion, and not discrimination for people affected by leprosy.

Compelled by the example of Jesus Christ we minister and work in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission Northern Ireland (registered charity No: NIC 106322) works to raise awareness of leprosy in Northern Ireland and to raise vital resources to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities;
- The eradication of leprosy

Globally, The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 which links with our two other focus areas, working towards Zero Leprosy Disability and Zero Leprosy Discrimination.

#### **Zero Leprosy Transmission**

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to Multi Drug Therapy (MDT), the cure for leprosy.

#### **Zero Leprosy Disability**

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (which can spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services into countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Zero Leprosy Discrimination**

There are over 130 laws in different countries that legally discriminate persons affected by leprosy from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from a full participation in public, social, economic and cultural life. They also feel shame and isolate themselves due to self-stigma. Stigma and discrimination are key factors why those affected by leprosy do not seek out help.

Globally, we support people affected by leprosy to challenge injustice and self-advocate for their rights and entitlements. Together we target discriminatory law and official practice, while encouraging nation states to uphold the relevant international treaties especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. We know from what those affected by leprosy tell us that when they can bring resources into the household economy their standing in the family and wider community increases and their voice begins to be heard.

#### **Partnership Working**

The charity delivers its charitable aims through grant making using global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long term sustainability.

The Leprosy Mission Northern Ireland is a member of The Leprosy Mission Global Fellowship (GF), made up of 27 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues within the U.K, The Leprosy Mission Great Britain, The Leprosy Mission Shop.

Globally, The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO). This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy free world.

We are also a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now, Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a signatory of the Dochas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

#### **Public Benefit**

TLMNI supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are also given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

We have referred to The Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees have ensured that the activities undertaken contribute to the aims and objectives of the charity and provide a benefit to the beneficiaries. The Trustees are therefore confident that we meet the public benefit requirements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Achievements and performance**

The past twelve months has continued to be a challenging and difficult year for our work both locally and globally. As our programmes continue to be subject to disruption by political and economic instability and are still feeling the significant impacts of the global COVID-19 pandemic, we are thankful for the generosity of supporters who have sustained core services and have enabled those affected by leprosy to receive vital care and treatment.

2023 has seen financial growth for TLMNI, £788,019 total income compared to £759,095 in 2022. In contrast to the previous year, this growth has occurred in unrestricted giving. Local supporters have continued to give generously throughout the year, with general donations and gifts received increasing by nearly 7% compared to the previous year (2022: £380,782/ 2023 £405,886). This increase is largely due to an additional fundraising appeal in the year boosting individual giving alongside an overall increase in church giving. Legacy giving saw a slight decrease in the year of c.£30,000. However, a greater proportion was unrestricted allowing trustees to have greater flexibility to direct funds where they are most needed.

We have continued to provide core funds to our long term partners, over the past year. Good financial and long term planning has enabled the charity to continue to provide significant funds, totalling £422,927 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMI). Compared to the previous year's funding (2022: £452,005), there is a decrease of 6% in overseas funding. This is largely due to delays in project delivery in Ethiopia, as a result of internal conflict and civil unrest and legacies received late in the year. The Board are hopeful that as the situation stabilises in Ethiopia, that the project will be delivered as planned in 2024.

In 2023, Remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £70,000, India £28,625, Nepal £189,795, Nigeria £42,780, Tanzania £12,726, and Ethiopia £4,000 as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £75,000. This contribution helps co-ordinate efforts to meet the needs of those affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

Funds transferred to Nepal totaled £189,795 which included support towards Anandaban Hospital, the main leprosy referral hospital in Nepal, and funds of £112,385 in support of 'Dignity First' – a 3 year project, 2023-2025, funded by the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) which seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. A grant of €100,000 was received from DFAT at the end of FY22 for disbursement as per agreed budget in FY23, alongside TLMNI's match funding commitment. A further grant of €130,000 (£112,385) was received in FY23 for use in 2024.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled the following successes throughout the past year. Our vision is leprosy defeated, lives transformed. Behind each of these numbers, is a life supported and a step closer to the defeat of leprosy:

#### India

In partnership with other global TLM members, funding support achieved:

- 14,555 cases of leprosy were seen at **Purulia Hospital** during the year (1,036 new and 13,519 revisits), with 22.8% of grade 2 disability in newly diagnosed cases. It was particularly encouraging that 0 cases of children with grade 2 disability were found.
- 3,088 clients were treated for leprosy complications (eg: reactions, neuritis and ulcer care)
- 36 reconstructive surgeries for leprosy affected, with 97.2% of improved function and appearance following surgery
- 3,393 items of footwear were made for leprosy affected people, giving increased mobility, and helping to prevent further disability
- 24 artificial limbs were provided
- 23 individuals referred for livelihood training or attendance at vocational training centres
- 8 outreach health clinics were conducted
- 48,463 medical consultations were conducted, which covered general medicine, orthopedics, dermatology, dentistry, psychiatry and pediatrics
- The loss of a qualified surgeon during the year meant that only 83 minor surgeries were conducted

As a result of the **Children Unite for Action** programme:

- 542 children affected by leprosy (Male=292; Female=250) were selected and benefited directly from this programme
- 10 Children Parliaments have been formed and were supported to provide children a larger platform to learn and participate in different activities focused on the importance of personal hygiene and advocating for their rights and developing leadership and communication skills
- 16 leprosy champions were identified and capacity building programmes delivered to support the selected children in their roles
- 21 Village level Child Protection committees were formed
- 146 children affected by leprosy were provided with educational support
- 16 children affected by leprosy were referred for vocational training
- Community based vocational training activities were started in all 3 locations of the project
- Orientation programmes for parents were conducted at 3 locations of this project

#### Bangladesh

In partnership with other global TLM members, funding support achieved:

- 18,896 community people were reached through 1,112 community awareness sessions
- 5,389 school students & 52 medical college students were orientated on leprosy through 82 school sessions
- 465 new leprosy cases were found through partners and government health centres as part of the **'Activating & Engaging Partnerships to reduce leprosy in Bangladesh' (AEP) project**. 100% of cases have been registered and are receiving multi drug therapy (the cure for leprosy).
- 147,469 people from 31,373 families were screened from identifying new cases through contacts and skin camps
- 19 Church leaders and key staff at 3 Tea Companies received training in leprosy case detection, treatment, referral, awareness and complication care
- 206 patients with leprosy complications received vital treatment from TLM and partner hospitals
- 121 persons with leprosy disability had access to protective footwear, wheelchairs or other mobility assisted devices
- 144 self-help groups with 1,939 members across eight districts were also supported, with 85.5% of members reporting that they have improved inclusion as a result
- 31 leprosy affected volunteers were trained in promoting self care
- 22 federations were formed with representatives from the self-help groups and received leadership and organisational development training with the aim to build the federations as sustainable people organisations
- The work achieved through the federations and self help groups led to 22 advocacy initiatives to access local government services
- 36 out of 54 persons reported an increased income as a result of being engaged in income-generating activities using self help group loans

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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During 2023, three **research studies** were also conducted in Bangladesh, part funded from TLM Northern Ireland, which contributed towards global research priorities.

#### **Global Research Workshop**

TLMNI provided seed funding, in partnership with TLM Great Britain, for the first Global research workshop in 2023 which took place in Ethiopia.

The workshop had 3 goals:

- For researcher's to get to know each other
- To increase awareness on research work being conducted and specific expertise in Global Fellowship
- To build a sense of community amongst TLM researchers,

with feedback from participants affirming that opportunities like the workshop were vital in facilitating collaboration and coordinated work.

One participant said:

*"This is the most effective research workshop .....it has helped me a lot in networking, understanding the work done in different TLM Organisations, learning more on different types of research done. This will help me and us to grow more in leprosy research. Through the help of research, we can beat leprosy and END LEPROSY TOGETHER!"*

A key outcome from the workshop was the formation of four communities of research practice – Laboratory research; clinical research; public health; emancipatory research.

Research teams from TLM Nepal and TLMT India participated in person and representatives from TLM Nigeria, DR Congo and Ethiopia were also present. Unfortunately, the Bangladesh research team were unable to attend TLM Global workshop due to visa issues.

#### **Ethiopia**

During the year, TLMNI part funded the country office and key staff posts in TLMI- Ethiopia. Unfortunately, funding available for the project, **Dare to Dream** (an integrated and comprehensive leprosy control model through health system strengthening and community empowerment and ownership), was not used in 2023 due to civil unrest and conflict in project areas. By the end of the year, the political situation had become more stable and after a project review, it is hoped that the project will be able to deliver agreed activities in 2024.

#### **Tanzania**

In partnership with the Anglican Diocese of Central Tanganyika (DCT) we continued to support work at **Hombolo Hospital** and through the **Community Health Education Programme (CHEP)**. Unfortunately, the CHEP Director who had resigned during 2022 was not replaced by DCT and this led to difficulties in the implementation of activities and caused a number of delays during the year. Despite these circumstances the following achievements occurred:

- Leprosy screening continued in 6 villages in Dodoma region where 211 individuals were screened for leprosy
- 12 new cases of leprosy were confirmed during the year, following screening in villages and, at Hombolo Hospital
- 2,867 people benefitted from community awareness sessions in the villages which advocated for the importance of early case detection to help reduce disability and social stigma
- 5 self help groups were successfully supported to introduce the production of small scale vegetables, irrigation, tailoring, livestock keeping and cash crops cultivation. During the year, growing sunflowers and keeping livestock were particularly successful. As a result, leprosy affected individuals are better able to care for themselves and generate income for their family needs. These groups also provided a network for leprosy case follow up, particularly around self care for nerve damage.
- Safeguarding training was received by 5 village chairmen, 6 volunteers, 8 hospital workers and 79 individuals suspected of having leprosy.

Given the ongoing difficulties and the low number of leprosy cases being detected, the Board, in collaboration with TLM International staff, conducted a comprehensive review of activities and funding available, during the year, to review achieved outcomes and ensure that there was an appropriate return on investment given capacity and funding provided. It was concluded that the funds invested could be better used in another TLM Country to maximise the global impact of our strategy to enable zero leprosy transmission, zero leprosy disability and zero leprosy discrimination. TLMNI will continue its partnership with DCT through prayer and encouragement, as required.

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Nigeria**

In 2023, we continued to fund the expanded project for **Integrated leprosy control towards zero transmission in Kogi and Kwara states**.

During the year;

- 203 general health workers, traditional healers & community volunteers were trained on how to identify, refer and, if qualified, diagnose and manage cases of leprosy and other neglected tropical diseases. Rates of referral from the communities have increased following the training.
- 20 government health workers were trained to diagnose leprosy through skin slit smears as most patients are missed at government health clinics due to wrong diagnosis. This has enhanced early detection.
- 1,418 persons were screened in 5 skin camps across the states
- 22 new cases of leprosy were found during skin camps by newly trained health workers. All leprosy cases have been registered and are receiving MDT, the cure for leprosy and 96% of new leprosy patients had their household contacts screened with 1 new case of leprosy being diagnosed
- 26 members from 6 self care groups received training on how to manage their ulcers and improve general hygiene. As a result of training, group members are actively mobilized to support other members in the self help groups. There is significant improvement in ulcer management and wound healing, and a reduction in ulcer reporting and amputation of limbs.
- 1,277 young people attended school based workshops to improve their personal and environmental hygiene helping to prevent disease. Information was provided on hygiene, hand washing, proper sanitation, and disposal of waste material, signs and symptoms of leprosy and other neglected tropical diseases and where to go for help when needed. This has led to improvement in health and environmental cleanliness with wider impacts for all community members who have adopted health practices such as proper storage of drinking water, frequent hand washing and getting rid of refuse correctly.
- 317 people across 4 communities were reached with information on symptoms, causes and treatment of leprosy and other neglected tropical diseases.

#### **Nepal**

Despite another challenging year, Anandaban hospital, the main leprosy referral hospital in Nepal, continued to provide high standards of care by providing consultation for over 39,350 outpatients visits and caring for 929 inpatients.

Alongside the support of global partners the following was achieved:

- 144 new cases of leprosy were diagnosed through the hospital
- 7,323 leprosy patients were seen at outpatient clinics
- 169 leprosy surgical interventions occurred and 432 ulcer septic surgeries conducted for leprosy affected
- 112 reconstructive surgeries occurred for leprosy patients helping restore mobility in leprosy affected limbs
- 1,127 items of footwear & 29 prostheses were distributed
- 928 supportive appliances were provided
- 2,959 physiotherapy sessions were delivered
- 6,149 patient sessions were conducted at outreach satellite clinics, of which 562 patients received consultation for leprosy services
- School health programmes were initiated during the year to raise awareness to children and their families on health promotion, prevention and treatment. 548 school children from 6 different schools were reached with more than 50% reporting health related issues.
- During the year, a number of renovations were completed at the hospital and equipment purchased for the emergency and trauma wing. Fencing was also installed around the hospital to increase security.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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2023 also saw the first full year of the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) funded project, **Dignity First**, which seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. During Year 1, the project reached 12,189 people with 1,178 people receiving direct help from pop up health clinics. 10,059 close contacts were traced which led to 311 people receiving a leprosy diagnosis and receiving medicine and treatment. Medical interventions supported 438 leprosy patients' health, wellbeing, independence & social acceptance. During the year 415 community health volunteers were also trained, 314 of whom were female. This is particularly important given that one of the key aims of the project is to increase detection of leprosy in women and girls and support their health, in general.

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic posts and activities, including advocacy. The following key global advocacy achievements occurred during the year:

- The Leprosy Mission attended the UN's CRPD Conference, where Ana Ivonia was the co-chair of a roundtable discussion on 'reaching underrepresented groups of persons with disabilities'. Ivonia is a young leader of an Organisation of Persons Affected by Leprosy in Timor-Leste. In a meeting of many diplomats and civil society activists giving policy messages, Ivonia's speech stood out because of its raw power. Through tears she told the gathered dignitaries of her experience with leprosy and closed with a powerful message for change.
- Also at the CRPD Conference, TLM hosted a side event in partnership with Disabled Peoples' International. The theme was 'Reaching the millions of under-represented people affected by NTDs' and included speeches from across civil society in the NTD sector. TLM's team was the only one that spoke about the massive overlap between NTDs and disability in the global south. With 1.8bn of the world's poorest people affected by NTDs and 80% of persons with disability living in low income settings, it is wrong for us to miss this overlap. TLM's advocacy is crucial in drawing attention to this.
- In 2023, the UN renewed the mandate of the Special Rapporteur on discrimination against persons with leprosy (Hansen's disease). This was a major success and was in part thanks to the advocacy efforts of TLM Member Countries, who spoke to their UN representatives.
- During the year, TLM Nigeria made a submission to the UN's Human Rights Council (HRC) as part of the Universal Periodic Review process. Through this process, the HRC reviews the human rights situation in all UN countries. The TLM Nigeria submission highlighted the human rights challenges for persons affected by leprosy in Nigeria and made concrete suggestions for improvement. We await the outcome of this process.
- TLM was involved in developing the NISC tool. (Neglected Tropical Disease Inclusion Scorecard). This tool allows NGOs to establish how effectively their work includes persons affected by NTDs and allows a consistent process of improvement for all NGOs who want to include the voices of persons affected by NTDs through their work. Mathias Duck (TLM Advocacy Lead) was one of the key individuals in producing and disseminating this tool.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Where Our Support Comes From

Income is received from a variety of sources, with the majority of funds raised from individuals (including legacy giving) and Churches across Northern Ireland. Our core supporter base continues to faithfully prioritise people affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and everyone. Legacy giving remained over £250,000 last year, however the receipt of 2 large legacies late in the year, December 2023, meant that these critical funds had to be rolled over for disbursement in the next financial year.

Funding grants were also received during the year from The Fermanagh Trust and TBF & KL Thompson Trust for work in Nepal. A new grant was also received from The Church of Ireland Bishop's Appeal for the AEP project in Bangladesh. After several unsuccessful trust funding applications during the year, trustees were delighted to receive notification, in December 2023 of a successful grant awarded from the McClay Foundation which will be allocated to project funding in 2024. We pay particular thanks to the Board of Trustees of these Trusts and organisations for their financial support and commitment of our work. As already noted, a funding grant was also received from Department of Foreign Affairs and Trade (DFAT) for 'Dignity First' project in Nepal. A 3 year project (2023-2025) that seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

General donations (including responses to direct marketing appeals) and gifts received in 2023 saw an increase of £20,000 or 7% compared to the previous year (2022: £380,782/ 2023: £405,886). This is largely due to an additional fundraising appeal in the year and increased fundraising events and activities, including 3 'Tea Parties' in Belfast, Ballymena and Portadown. During the year, we also acquired 23 new regular givers giving a total of 216 regular givers in the year.

Church giving, which had suffered significantly as a result of the impact of COVID pandemic, increased slightly during the year (£2,000) and activity remained consistent with the previous year. The Leprosy Mission Northern Ireland relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith based organisations. These Church Representatives are the life blood of all that we do, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and ensuring those that financially support TLMNI are provided with regular updates about how their giving is helping to transform lives every day.

Unfortunately, the impact of the pandemic which saw a decline in church attendance in some local congregations has continued to be felt in 2023 with a number of church leadership vacancies, mid week group closures and aging congregations no longer able to support as many mission agencies. These external factors have a considerable impact in our work amongst churches in Northern Ireland and is an area of concern for the future as we continue to find meaningful ways to connect and engage with churches. Despite, this difficult environment, trustees are delighted that The Leprosy Mission still holds a special relationship with over 220 congregations across Northern Ireland who faithfully gave donations during the year. 52 speaking engagements occurred in 2023, consistent with the previous year. Intentional follow up and proactive engagement was also prioritised with over 20 key church partners during the year helping to nourish relationships and keep the need of those affected by leprosy at the fore in busy congregation schedules.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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As well as the circulation of our supporter magazine, INTOUCH, 3 times in 2023 an online Supporter Survey was also delivered which achieved a 20% response rate (105 respondents) and provided key learnings as we continue to nourish and develop supporter relations. Key findings included:

- 100% respondents care about the work of TLM
- 95% respondents believed that we are effective in achieving our mission
- 98% respondents trusted TLM to deliver meaningful outcomes for our beneficiaries
- 97% respondents believed that TLM used funds appropriately
- 99% respondents believed that their support was making a real difference to ending leprosy and helping leprosy affected people
- Most supporters were motivated to give because they wanted to provide the cure for leprosy affected people and they wanted to end the injustice caused by the stigma of the disease
- 20% of respondents had a connection with TLM for less than 5 years

Staff and trustees were encouraged by the results and look forward to building upon this work in 2024 and 2025.

During the past year, the charity continued to strengthen online engagement activities through active engagement on social media platforms and the creation of videos that could be used to promote and raise awareness, and to help supporters hear first hand accounts from leprosy affected people and frontline TLM staff. Monthly prayer emails were circulated via email, as well as programme updates from overseas partners and promotion of key supporter events. The charity also held online prayer sessions for supporters during our Global day of prayer in May. Despite efforts, there was a 18% decrease in visitors to the website compared to 2022 and a 55% decrease in social media reach, largely due to the change in algorithms which are outside of our control and disadvantage smaller charities with less budget for advertising. Despite this context, we saw a 26% increase in number of online donations and a 20% increase in value of online giving. This is an area that we will continue to build upon as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters.

#### **Financial review**

The results for the period are set out on pages 20 to 42. The charity returned net incoming resources of £35,825 (2022: net outgoing resources of £66,636) of which there were unrestricted net incoming resources of £26,164 (2022: net outgoing resources of £241,081) and restricted net incoming resources of £9,661 (2022: net incoming resources of £174,445).

As at 31 December 2023, the level of unrestricted reserves held was £788,758, of which £286,600 has been designated by the Board at the year end.

In light of the fundraising challenges faced in recent years, the turbulent economic forecast for 2024 and consistent high levels of legacy giving, over which trustees have no influence year on year, the trustees continue to review levels of reserve and designated funds position of the charity at the end of 2023.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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During the year, Trustees reviewed and updated our Reserves Policy. In calculating our reserves we exclude those funds committed in property and equipment necessary to undertake our work. The restricted funds are not included in the Trustees' view of reserves' needs because they are held by the charity for only as long as necessary before transfer to the respective project or country. In an uncertain and volatile climate, Trustees are keen to ensure sustainability both locally and globally, whilst at the same time ensure that funds, where possible, are remitted on to overseas projects as quickly as possible. Capacity constraints globally, alongside the receipt of funds late in the year, have meant that this has been difficult to achieve. However, after a further review of the Reserves position, Trustees agreed to develop a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. The Trustees have retained the charity's programme reserve at 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for Dignity First project in Nepal 2023-2025. Reserves will be kept under review as per normal financial monitoring procedures. At the end of the year, it was agreed that the legacy reserve fund would be increased by £30,000 in line with our 2024 budget and that funds of £10,000 would also be designated for Ethiopia in 2024 given project delays in 2023.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

#### Plans for future periods

Our Global Strategy, 2019-2024, outlines the long term change we want to see as well as the priorities that we will focus on globally. It is centred on Christ, with the main priority of reducing transmission as we work towards our long term goal of zero leprosy transmission by 2035. This links in with our two other focus areas of zero disability and zero discrimination. In 2023, TLM Global Fellowship began the process of developing a new global strategy. For the first time, TLM started this process by approaching the leaders of Organisations of Persons Affected by Leprosy to consult them on their desires for this new strategy. All TLM members, and key external partners, were also consulted for input. The consultation and development process are ongoing and will be finalised in 2024, which will also mark the 150 year anniversary of The Leprosy Mission. Given this significant milestone, a number of engagement activities (globally and locally) will be planned to give thanks for all that has been achieved in 150 years of the mission and for God's faithfulness throughout the years. This anniversary year will also be used as a launchpad to engage new audiences towards greater heights as we seek to see an end to leprosy once and for all.

In 2023, the Board of Trustees conducted a mid term strategic review of performance and progress against agreed key performance indicators (KPIs) in our strategy, *It's Time to Make Leprosy a Thing of the Past*, 2021-25. Given the impact of the COVID pandemic and the challenging economic climate since the commencement of our strategy, some downward revisions were made to acquisition and supporter retention targets. These changes do not reflect a change in our vision, determination and drive but to the increasingly challenging context in which we are operating within as we seek to engage with new audiences and increase income. In 2024, we will continue to invest to strengthen relationships with our current supporter base and invest in the acquisition of new donors in 2024 as well as actively contribute towards the development of a new global strategy.

The Leprosy Mission Northern Ireland, in 2024, will plan to continue to support programmes and projects in India, Nepal, Nigeria, Bangladesh and Ethiopia with an increasing focus on prioritising more funding on projects that work towards our global strategic goals of zero transmission, zero disability and zero discrimination with a particular focus on research to see an end to leprosy. Further local research and relationship building with local trusts and grant providers will occur, as well as collaborative working with other TLM members to maximise on any opportunities to apply for project funding in support of the three Zero's.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Structure, governance and management**

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble

Mrs F Davidson (Chair)

Mr T Doran

Mr J Caples (Honorary Treasurer)

Miss J Carson

Miss H Johnston

Mr R Marshall

Rev P Hilton

(Appointed 22 May 2023)

Ms J Willcocks

(Appointed 22 May 2023)

4 Trustee meetings occurred online during the year, utilising Zoom, with Trustees meeting in person for supporter engagement events and safeguarding training during the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

New Trustees are recruited as per the Memorandum and Articles of Association. In 2023, the Governance & Nominations committee met twice to continue the recruitment and selection of new trustees – work that had commenced, late 2022. This resulted in the election of 2 new Trustees at our AGM in May 2023.

During the year the Finance & Audit Committee also met 4 times and the Supporter Engagement committee met three times. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Resource Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM Great Britain) are also co-opted members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

#### **Governance & Nominations Sub-Committee:**

Mr Tom Doran

Mrs Fiona Davidson (Chair)

Mrs Joanne Briggs

#### **Finance & Audit Sub-Committee:**

Mr Jim Caples, Hon. Treasurer (Chair)

Mrs Fiona Davidson

Mr Mark Noble

Mrs Joanne Briggs

Mrs Joy Jamieson

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Supporter Engagement Sub-Committee**

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

Mrs Jo-Anne Thompson (TLMi Head of Resource Development)

Mr Stuart Towell (TLMGB Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. The charity currently employs 3 full time and 3 part time members of staff. During the year, fixed term contracts for the roles of Communications Officer (Digital) and Programme Funding Officer were strategically reviewed, including an analysis of return on investment. Following the comprehensive review, the Board agreed to extend the Programme Funding officer role for a further 2 years until August 2025, in line with our current funding commitments with Irish Aid. In a difficult economic climate, the role of Communications Officer (Digital) was made redundant and a new role, Supporter Engagement Officer, was developed to divert capacity and resources to areas which increased fundraising opportunities and yielded a better return on investment, for example in-person supporter engagement meetings and fundraising events. This role was offered and accepted as alternative employment by Communications Officer (Digital) for 12 months, until August 2024 and will be reviewed again by Trustees in Q1, 2024.

During the past year, the Board approved a number of updated or new policies and procedures including an External Audit Policy, Travel & Subsistence Policy, Business Continuity Policy, Statement of Reserved Matters & Delegated Authorities, Bullying & Harassment Policy, Whistleblowing Policy, Appraisal/ Staff Development Policy and statement on Succession Planning. Recommendations, following FIRENI audit in autumn 2022, were also implemented in 2023 as well as the tender for audit & accountancy services given that our current contract with GMcG Accountants had expired following the completion of 2022 Audit. TLM Global Fellowship Member review was also conducted during the year – this is one part of the accountability commitments that Members of the Global Fellowship have made when signing the TLM Charter. Any recommendations following the audit review were actioned by the end of the year. At the end of 2023, all staff participated in TLM Global staff engagement survey with high results achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2024 and plans put in place to further strengthen and develop the current staff team, particularly in areas of well being and work/ life balance.

#### **Safeguarding**

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with children, young people and vulnerable adults. We are committed to safeguarding children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2023, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. A named Trustee, appointed in 2021 to support the National Director, with safeguarding matters remains in place, and ensures that the Board is fully updated as required. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International. Staff & Trustee training on safeguarding matters was delivered in October 2023, with a number of areas highlighted for further development. These will be actioned in Q2 & Q3 in 2024.

#### **Key Management Personnel Remuneration**

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the National Director for her leadership over the past year and to the whole staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2023 and for all that they do to help make leprosy a thing of the past.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.

Mrs F Davidson (Chair)  
**Trustee**

14 June 2024

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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- 18 -

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**THE LEPROSY MISSION NORTHERN IRELAND**  
**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Houston FCA (Senior Statutory Auditor)**  
**for and on behalf of GMcG LISBURN**

14 June 2024

**Chartered Accountants**  
**Statutory Auditor**

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

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# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	620,240	42,031	662,271	448,030	219,188	667,218
Charitable activities	4	-	120,916	120,916	-	86,950	86,950
Other trading activities	5	34	-	34	939	-	939
Investments	6	2,998	-	2,998	2,188	-	2,188
Other income	7	1,800	-	1,800	1,800	-	1,800
<b>Total income</b>		<b>625,072</b>	<b>162,947</b>	<b>788,019</b>	<b>452,957</b>	<b>306,138</b>	<b>759,095</b>
<b><u>Expenditure on:</u></b>							
Raising funds	8	92,206	-	92,206	91,754	-	91,754
Charitable activities	9	530,113	153,286	683,399	560,438	131,693	692,131
Other	14	357	-	357	-	-	-
<b>Total expenditure</b>		<b>622,676</b>	<b>153,286</b>	<b>775,962</b>	<b>652,192</b>	<b>131,693</b>	<b>783,885</b>
Net gains/(losses) on investments	15	23,768	-	23,768	(41,846)	-	(41,846)
<b>Net incoming/(outgoing) resources before transfers</b>		<b>26,164</b>	<b>9,661</b>	<b>35,825</b>	<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>
Gross transfers between funds	23	9,471	(9,471)	-	-	-	-
<b>Net movement in funds</b>		<b>35,635</b>	<b>190</b>	<b>35,825</b>	<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>
Fund balances at 1 January 2023		753,123	243,200	996,323	994,204	68,755	1,062,959
<b>Fund balances at 31 December 2023</b>		<b>788,758</b>	<b>243,390</b>	<b>1,032,148</b>	<b>753,123</b>	<b>243,200</b>	<b>996,323</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	17		268,774		277,581
Investments	18		308,626		283,987
			<u>577,400</u>		<u>561,568</u>
<b>Current assets</b>					
Debtors	19	17,972		17,054	
Cash at bank and in hand		477,899		451,105	
		<u>495,871</u>		<u>468,159</u>	
<b>Creditors: amounts falling due within one year</b>	20	(41,123)		(33,404)	
Net current assets			454,748		434,755
<b>Total assets less current liabilities</b>			<u>1,032,148</u>		<u>996,323</u>
<b>Income funds</b>					
Restricted funds	22		243,390		243,200
<u>Unrestricted funds</u>					
Designated funds	24	286,600		270,000	
General unrestricted funds		502,158		483,123	
		<u>788,758</u>		<u>753,123</u>	
			<u>1,032,148</u>		<u>996,323</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 June 2024 and signed on their behalf by:

Mrs F Davidson (Chair)  
**Trustee**

Mr J Caples (Honorary Treasurer)  
**Trustee**

**Company registration number NI640401**

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	28		24,396		(59,179)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(600)		(1,345)	
Investment income received		2,998		2,188	
<b>Net cash generated from investing activities</b>			2,398		843
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			26,794		(58,336)
Cash and cash equivalents at beginning of year			451,105		509,441
<b>Cash and cash equivalents at end of year</b>			477,899		451,105

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# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

The Leprosy Mission Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Lagan House, 2a Queen's Road, Lisburn, Co Antrim, BT27 4TZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 investment and certain financial instruments 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 charitable company 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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies (Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable activities. Where unconditional grants are offered, they are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and staff costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs and governance costs are allocated to charitable activities based on the allocation of grant funding. Where staff costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the allocation of grant funding. The allocation of the support costs is analysed in note 11.

Fund-raising costs are those incurred in seeking voluntary contributions in support of the charitable activities.

#### 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:

Land and buildings	2% Straight Line
Fixtures and fittings	25% Reducing balance

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.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

The charity participated in the Leprosy Mission Central Pension Scheme, a multi employer defined benefit scheme. The employer, The Leprosy Mission International, is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, the scheme is accounted for as if it was a defined contribution scheme.

For new employees the charity now contributes to a Group Personal Pension Scheme (GPP). Employers make a contribution of 10% of the monthly pensionable salary. Contributions are charged to the Statement of Financial Activity as they become payable in accordance with the rules of the scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these assets' lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets' lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

###### Pension Liability

Judgements are made in relation to the calculation of the pension deficit at the year end. The trustees used external professional actuarial advice to provide the year end provision.

###### Restricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of donations received.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	363,855	42,031	405,886	353,694	27,088	380,782
Legacies receivable	256,385	-	256,385	94,336	192,100	286,436
	<u>620,240</u>	<u>42,031</u>	<u>662,271</u>	<u>448,030</u>	<u>219,188</u>	<u>667,218</u>

#### Donations and gifts

Donations and gifts are received in support of people and countries which are affected by leprosy. Unrestricted funds are at the discretion of the trustees how funds are allocated between countries and specific projects. During the prior year ended 31 December 2022, a generous legacy of £150,000 was received via Bangor Worldwide Missionary Convention restricted for use in Nepal. This is being dispersed over three years as per agreed plan.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 4 Charitable activities

	Support to those affected by leprosy	Support to those affected by leprosy
	2023	2022
	£	£
Performance related grants	120,916	86,950
	<u>120,916</u>	<u>86,950</u>
<b>Performance related grants</b>		
Department of Foreign Affairs and Trade	112,385	86,950
Bishop's Appeal	8,531	-
Other	-	-
	<u>120,916</u>	<u>86,950</u>

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of 130,000 Euros (2022 - 100,000 Euros) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

During the year a grant was also received from the Church of Ireland Bishop's Appeal to support a project in Bangladesh which will improve the health, wellbeing, social inclusion and financial resilience, for c2,000 people in Bangladesh. These beneficiaries are from remote, forgotten, 'leprosy hotspots' of extreme poverty and have some of the world's highest leprosy rates.

#### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	34	939
	<u>34</u>	<u>939</u>

#### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable and similar income	2,998	2,188
	<u>2,998</u>	<u>2,188</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 7 Other income

	<b>Unrestricted funds 2023 £</b>	Unrestricted funds 2022 £
Rental Income	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

#### 8 Raising funds

	<b>Unrestricted funds 2023 £</b>	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Fundraising agents	9,056	13,377
Publications	40,053	40,003
Staff costs	29,907	25,265
Shared service costs	11,700	11,700
	<u>90,716</u>	<u>90,345</u>
<u>Trading costs</u>		
Goods for resale	1,490	1,303
Staff costs	-	106
	<u>1,490</u>	<u>1,409</u>
Trading costs	1,490	1,409
	<u>92,206</u>	<u>91,754</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 9 Charitable activities

	Support to those affected by leprosy 2023 £	Support to those affected by leprosy 2022 £
Staff costs	176,413	169,126
Depreciation and impairment	9,053	9,468
Activities undertaken directly	2,634	7,562
Foreign exchange movements	5,659	(408)
	<hr/>	<hr/>
	193,759	185,748
Grant funding of activities (see note 10)	422,927	452,005
Share of support costs (see note 11)	45,201	31,470
Share of governance costs (see note 11)	21,512	22,908
	<hr/>	<hr/>
	683,399	692,131
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	530,113	560,438
Restricted funds	153,286	131,693
	<hr/>	<hr/>
	683,399	692,131
	<hr/>	<hr/>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 10 Grants payable

	<b>Support to those affected by leprosy 2023 £</b>	Support to those affected by leprosy 2022 £
Bangladesh	70,000	94,924
Bangladesh (Department of Foreign Affairs and Trade)	-	45,061
Ethiopia	4,000	30,000
Global contribution	75,000	81,719
India	28,626	26,879
Nepal	77,410	99,142
Nepal (Department of Foreign Affairs and Trade)	112,385	-
Nigeria	42,780	43,405
Tanzania	12,726	30,875
	<u>422,927</u>	<u>452,005</u>

The above grants were paid to fund the global work carried out by The Leprosy Mission International.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 11 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022	Basis of allocation
	£	£	£	£	£	
Staff costs	-	11,234	11,234	-	9,956	grant funding
Pension contributions	-	3,600	3,600	-	3,600	grant funding
Travel & subsistence	9,125	-	9,125	4,954	4,954	grant funding
Insurance	3,899	-	3,899	3,466	3,466	grant funding
Rates	661	-	661	561	561	grant funding
Heat & light	2,562	-	2,562	1,716	1,716	grant funding
Repairs & maintenance	11,122	-	11,122	1,323	1,323	grant funding
Telephone	3,130	-	3,130	2,945	2,945	grant funding
Computer costs	5,887	-	5,887	5,911	5,911	grant funding
Print, post & stationery	923	-	923	1,124	1,124	grant funding
Equipment costs	1,148	-	1,148	1,897	1,897	grant funding
Sundry	2,081	-	2,081	2,103	2,103	grant funding
Subscriptions	1,963	-	1,963	2,063	2,063	grant funding
Bank charges	1,764	-	1,764	1,559	1,559	grant funding
Training	936	-	936	1,848	1,848	grant funding
Audit fees	-	4,800	4,800	-	5,436	Governance
Legal and professional	-	1,878	1,878	-	3,916	Governance
	<u>45,201</u>	<u>21,512</u>	<u>66,713</u>	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>
Analysed between						
Charitable activities	<u>45,201</u>	<u>21,512</u>	<u>66,713</u>	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>

Governance costs includes payment to auditors of £4,800 (2022- £5,436) for audit fees.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 12 Trustees

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

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Direct charitable expenditure	5	5
Management and administration of the charity	1	1
	<u>6</u>	<u>6</u>

##### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	185,847	174,541
Shared service costs	11,700	11,700
Social security costs	13,119	12,436
Other pension costs	22,188	21,069
	<u>232,854</u>	<u>219,746</u>

The charity considers its key management personnel to comprise of the directors (known as trustees) and the National Director. The total employment benefits including employer pension contributions of the key management personnel were £57,042 (2022: £54,956).

There were no employees whose annual remuneration was £60,000 or more.

#### 14 Other

	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	<b>£</b>
	<b>2023</b>	<b>2022</b>
Net loss on disposal of tangible fixed assets	357	-
	<u>357</u>	<u>-</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Revaluation of investments	23,768	(41,846)

#### 16 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.

#### 17 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2023	303,876	38,031	341,907
Additions	-	600	600
Disposals	-	(1,128)	(1,128)
At 31 December 2023	303,876	37,503	341,379
<b>Depreciation and impairment</b>			
At 1 January 2023	36,465	27,858	64,323
Depreciation charged in the year	6,078	2,975	9,053
Eliminated in respect of disposals	-	(771)	(771)
At 31 December 2023	42,543	30,062	72,605
<b>Carrying amount</b>			
At 31 December 2023	261,333	7,441	268,774
At 31 December 2022	267,410	10,171	277,581

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 18 Fixed asset investments

	Investments	Cash in portfolio	Total
	£		£
<b>Cost or valuation</b>			
At 1 January 2023	278,126	5,861	283,987
Movements	23,768	870	24,638
Transfers	(1,420)	1,420	-
	<u>300,474</u>	<u>8,151</u>	<u>308,625</u>
<b>Carrying amount</b>			
At 31 December 2023	<u>300,474</u>	<u>8,151</u>	<u>308,625</u>
At 31 December 2022	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>

#### 19 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Accrued income	15,026	12,437
Other debtor	232	882
Prepayments	2,714	3,735
	<u>17,972</u>	<u>17,054</u>

#### 20 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,755	2,852
Other creditors	26,227	24,005
Accruals and deferred income	7,141	6,547
	<u>41,123</u>	<u>33,404</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 21 Retirement benefit schemes

##### **Defined benefit schemes**

The charity participated in the Leprosy Mission Central Pension Scheme, a non contributory multi-employer defined benefit scheme. The employer The Leprosy Mission International is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, that scheme is accounted for as if it is a defined contribution scheme.

During the year the charity made contributions of £3,600 (2022: £3,600) as part of contributions in connection with the scheme.

New employees are only able to join the money purchase Group Personal Pension Scheme which is now used by the charity. This was set up with Friends Provident with employers making a contribution of 10% of the monthly pensionable salary to the scheme. During the year the charity made contributions of £18,588 (2022: £17,454) to this scheme.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				Balance at 31 December 2023
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£
Tanzania Hombolo	1,337	12,100	(12,100)	1,337	-	-	(1,337)	-
Nepal (electives)	450	1,500	(1,200)	750	1,500	(1,200)	-	1,050
Nepal	1,807	24,775	(23,774)	2,808	8,313	(8,163)	-	2,958
Nigeria	-	13,625	(13,625)	-	-	-	-	-
Bangladesh AEP -Department of Foreign Affairs and Trade	63,911	-	(63,911)	-	-	-	-	-
Bangladesh AEP	-	-	-	-	9,781	(6,250)	-	3,531
India Purulia Hospital	1,250	16,713	(13,463)	4,500	1,500	(1,250)	-	4,750
Tanzania	-	375	(112)	263	375	(238)	(400)	-
Ethiopia	-	100	(100)	-	-	-	-	-
Nepal - Department of Foreign Affairs and Trade	-	86,950	(3,408)	83,542	141,478	(86,185)	(7,734)	131,101
Nepal - Legacy	-	150,000	-	150,000	-	(50,000)	-	100,000
	<u>68,755</u>	<u>306,138</u>	<u>(131,693)</u>	<u>243,200</u>	<u>162,947</u>	<u>(153,286)</u>	<u>(9,471)</u>	<u>243,390</u>

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 22 Restricted funds (Continued)

##### **Tanzania Hombolo**

Funds received to support the completion of the house building efforts in Samaria (formerly Hombolo).

##### **Nepal (electives)**

Funds received from a previous medical elective restricted to support ongoing care of previous leprosy affected patients.

##### **Nepal**

Funds received to enable the ongoing support of Anandaban Hospital, the main leprosy referral hospital in Nepal.

##### **Nigeria**

Funds transferred to support early case detection of leprosy.

##### **Bangladesh AEP - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

##### **Bangladesh AEP**

Funds received to enable activating and engaging partnerships to reduce leprosy in Bangladesh.

##### **India Purulia Hospital**

Funds received to support the core services at Purulia Hospital.

##### **Tanzania**

Funds received to support the Community Health Education Programme in Tanzania.

##### **Ethiopia**

Funds received in support of work carried out in Ethiopia.

##### **Nepal - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

##### **Nepal - Legacy**

Funds received from Bangor Worldwide Missionary Convention restricted for use in Nepal.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 23 Transfers

Transfers from the restricted fund to the unrestricted fund in the year were as follows:

##### Tanzania Hombolo

- The transfer of £1,337 relates to the balance remaining on the fund, available for unrestricted use.

##### Tanzania

- The transfer of £400 relates to the balance remaining on the fund, available for unrestricted use.

##### Nepal - Department of Foreign Affairs and Trade

- The transfer of £7,734 relates to transfer of funds to cover staff and indirect overheads incurred by the charity and agreed with the Department of Foreign affairs and Trade as to be used for unrestricted costs.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 24 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:

	Movement in funds						
	Balance at 1 January 2022	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
Legacy Fund	100,000	-	100,000	-	-	30,000	130,000
Bangladesh Fund	15,000	(15,000)	-	-	-	-	-
Programme reserve	75,000	-	75,000	-	-	-	75,000
Research Fund	65,000	(35,000)	30,000	-	(30,000)	6,600	6,600
Development Fund	65,000	-	65,000	-	-	-	65,000
Ethiopia Fund	-	-	-	10,000	-	-	10,000
	<u>320,000</u>	<u>(50,000)</u>	<u>270,000</u>	<u>10,000</u>	<u>(30,000)</u>	<u>36,600</u>	<u>286,600</u>

In a recent review of the charity's reserve policy, the Board of Trustees agreed to increase the legacy equalisation fund to £130,000 in line with budget commitments and in order to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed to maintain the Programme reserve fund at £75,000 to include £50,000 allocated towards Nepal as a match funding reserve as part of project agreement for *Dignity First*. A project part funded by Department of Foreign Affairs and Trade that will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The research fund, set up in 2020, is being distributed as per agreed 3 year plan to support global research activities to achieve zero leprosy transmission by 2035, zero leprosy disability and zero leprosy discrimination. In 2023, remaining resources were expended. However, an additional sum of £6,600 was allocated at year end for support of research efforts in Bangladesh in 2024.

A fund of £10,000 was also designated for Ethiopia for use in 2024. The Dare to Dream project experienced significant delays in project delivery in 2023 due to civil unrest. However, it is hoped that it will progress activities next year and additional funds have been allocated to assist with increased activities.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 25 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	268,774	-	268,774	277,581	-	277,581
Investments	308,626	-	308,626	283,987	-	283,987
Current assets/(liabilities)	211,358	243,390	454,748	191,555	243,200	434,755
	<u>788,758</u>	<u>243,390</u>	<u>1,032,148</u>	<u>753,123</u>	<u>243,200</u>	<u>996,323</u>

#### 26 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	648	739
Between two and five years	2,430	-
	<u>3,078</u>	<u>739</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 27 Related party transactions

##### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

##### (i) The Leprosy Mission International (TLMI)

The Leprosy Mission Northern Ireland (TLMNI) is a member of the global organisation TLMI.

During the year, TLMNI paid grants to TLMI of £422,927 (2022 : £452,005) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £26,200 (2022: £20,597) in relation to grants payable. At the year end the charity owed TLMI £168 (2022 : £162) in relation to expenses incurred. At the year end, TLM International owed £521 (2022: £954) to the charity.

##### (ii) The Leprosy Mission Trading Limited (TLM Trading Ltd)

TLM Trading Ltd is the trading company of TLMI.

During the year purchases were made by the charity of £5,802 (2022: £10,577) from TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £11,399 (2022: £16,412) in the year ended 31 December 2023. At the year end, TLM Trading Ltd owed £NIL (2022: £1,156) to the charity.

##### (iii) The Leprosy Mission Great Britain (TLM Great Britain), (Formerly The Leprosy Mission England and Wales)

The Leprosy Mission England and Wales (TLMEW) is a fellow member of the global organisation TLMI.

At the year end the charity was owed, of £9,145 (2022: £8,043) by TLMEW for donations received by TLMEW on the charity's behalf. Included in creditors falling due within one year is a balance due to TLMEW of £1,450 (2022: £565).

28 Cash generated from operations	2023 £	2022 £
Surplus/(deficit) for the year	35,825	(66,636)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,998)	(2,188)
Loss on disposal of tangible fixed assets	357	-
Fair value gains and losses on investments	(24,638)	41,195
Depreciation and impairment of tangible fixed assets	9,053	9,468
Movements in working capital:		
(Increase)/decrease in debtors	(922)	3,275
Increase/(decrease) in creditors	7,719	(44,293)
<b>Cash generated from/(absorbed by) operations</b>	<b>24,396</b>	<b>(59,179)</b>

#### 29 Analysis of changes in net funds

The charitable company had no debt during the year.

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Annual report

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### **Objectives and activities**

Leprosy is not simply an affliction from ancient times; it is a modern, 21st-century disease that is still devastating the lives of people across the globe today. A person is diagnosed with leprosy every two minutes. In addition, millions more go undiagnosed every year. It's an injustice.

However, there is a cure. No one should suffer from a preventable and treatable disease.

As long as leprosy afflicts individuals and communities, we are committed to breaking the chains of leprosy, addressing underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is leprosy defeated and lives transformed. We seek to do everything that we can so that children can be born into a world without being at risk of leprosy because it is no longer transmitted; anybody affected by leprosy can enjoy fullness of life; and there is inclusion, and not discrimination for people affected by leprosy.

Compelled by the example of Jesus Christ we minister and work in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission Northern Ireland (registered charity No: NIC 106322) works to raise awareness of leprosy in Northern Ireland and to raise vital resources to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities;
- The eradication of leprosy

Globally, The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 which links with our two other focus areas, working towards Zero Leprosy Disability and Zero Leprosy Discrimination.

#### **Zero Leprosy Transmission**

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to Multi Drug Therapy (MDT), the cure for leprosy.

#### **Zero Leprosy Disability**

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (which can spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services into countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Zero Leprosy Discrimination

There are over 130 laws in different countries that legally discriminate persons affected by leprosy from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from a full participation in public, social, economic and cultural life. They also feel shame and isolate themselves due to self-stigma. Stigma and discrimination are key factors why those affected by leprosy do not seek out help.

Globally, we support people affected by leprosy to challenge injustice and self-advocate for their rights and entitlements. Together we target discriminatory law and official practice, while encouraging nation states to uphold the relevant international treaties especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. We know from what those affected by leprosy tell us that when they can bring resources into the household economy their standing in the family and wider community increases and their voice begins to be heard.

#### Partnership Working

The charity delivers its charitable aims through grant making using global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long term sustainability.

The Leprosy Mission Northern Ireland is a member of The Leprosy Mission Global Fellowship (GF), made up of 27 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues within the U.K, The Leprosy Mission Great Britain, The Leprosy Mission Shop.

Globally, The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO). This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy free world.

We are also a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGDO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now, Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a signatory of the Dochas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

#### Public Benefit

TLMNI supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are also given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

We have referred to The Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees have ensured that the activities undertaken contribute to the aims and objectives of the charity and provide a benefit to the beneficiaries. The Trustees are therefore confident that we meet the public benefit requirements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Achievements and performance

The past twelve months has continued to be a challenging and difficult year for our work both locally and globally. As our programmes continue to be subject to disruption by political and economic instability and are still feeling the significant impacts of the global COVID-19 pandemic, we are thankful for the generosity of supporters who have sustained core services and have enabled those affected by leprosy to receive vital care and treatment.

2023 has seen financial growth for TLMNI, £788,019 total income compared to £759,095 in 2022. In contrast to the previous year, this growth has occurred in unrestricted giving. Local supporters have continued to give generously throughout the year, with general donations and gifts received increasing by nearly 7% compared to the previous year (2022: £380,782/ 2023 £405,886). This increase is largely due to an additional fundraising appeal in the year boosting individual giving alongside an overall increase in church giving. Legacy giving saw a slight decrease in the year of c.£30,000. However, a greater proportion was unrestricted allowing trustees to have greater flexibility to direct funds where they are most needed.

We have continued to provide core funds to our long term partners, over the past year. Good financial and long term planning has enabled the charity to continue to provide significant funds, totalling £422,927 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMI). Compared to the previous year's funding (2022: £452,005), there is a decrease of 6% in overseas funding. This is largely due to delays in project delivery in Ethiopia, as a result of internal conflict and civil unrest and legacies received late in the year. The Board are hopeful that as the situation stabilises in Ethiopia, that the project will be delivered as planned in 2024.

In 2023, Remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £70,000, India £28,625, Nepal £189,795, Nigeria £42,780, Tanzania £12,726, and Ethiopia £4,000 as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £75,000. This contribution helps co-ordinate efforts to meet the needs of those affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

Funds transferred to Nepal totaled £189,795 which included support towards Anandaban Hospital, the main leprosy referral hospital in Nepal, and funds of £112,385 in support of 'Dignity First' – a 3 year project, 2023-2025, funded by the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) which seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. A grant of €100,000 was received from DFAT at the end of FY22 for disbursement as per agreed budget in FY23, alongside TLMNI's match funding commitment. A further grant of €130,000 (£112,385) was received in FY23 for use in 2024.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled the following successes throughout the past year. Our vision is leprosy defeated, lives transformed. Behind each of these numbers, is a life supported and a step closer to the defeat of leprosy:

#### India

In partnership with other global TLM members, funding support achieved:

- 14,555 cases of leprosy were seen at **Purulia Hospital** during the year (1,036 new and 13,519 revisits), with 22.8% of grade 2 disability in newly diagnosed cases. It was particularly encouraging that 0 cases of children with grade 2 disability were found.
- 3,088 clients were treated for leprosy complications (eg: reactions, neuritis and ulcer care)
- 36 reconstructive surgeries for leprosy affected, with 97.2% of improved function and appearance following surgery
- 3,393 items of footwear were made for leprosy affected people, giving increased mobility, and helping to prevent further disability
- 24 artificial limbs were provided
- 23 individuals referred for livelihood training or attendance at vocational training centres
- 8 outreach health clinics were conducted
- 48,463 medical consultations were conducted, which covered general medicine, orthopedics, dermatology, dentistry, psychiatry and pediatrics
- The loss of a qualified surgeon during the year meant that only 83 minor surgeries were conducted

As a result of the **Children Unite for Action** programme:

- 542 children affected by leprosy (Male=292; Female=250) were selected and benefited directly from this programme
- 10 Children Parliaments have been formed and were supported to provide children a larger platform to learn and participate in different activities focused on the importance of personal hygiene and advocating for their rights and developing leadership and communication skills
- 16 leprosy champions were identified and capacity building programmes delivered to support the selected children in their roles
- 21 Village level Child Protection committees were formed
- 146 children affected by leprosy were provided with educational support
- 16 children affected by leprosy were referred for vocational training
- Community based vocational training activities were started in all 3 locations of the project
- Orientation programmes for parents were conducted at 3 locations of this project

#### Bangladesh

In partnership with other global TLM members, funding support achieved:

- 18,896 community people were reached through 1,112 community awareness sessions
- 5,389 school students & 52 medical college students were orientated on leprosy through 82 school sessions
- 465 new leprosy cases were found through partners and government health centres as part of the '**Activating & Engaging Partnerships to reduce leprosy in Bangladesh**' (AEP) project. 100% of cases have been registered and are receiving multi drug therapy (the cure for leprosy).
- 147,469 people from 31,373 families were screened from identifying new cases through contacts and skin camps
- 19 Church leaders and key staff at 3 Tea Companies received training in leprosy case detection, treatment, referral, awareness and complication care
- 206 patients with leprosy complications received vital treatment from TLM and partner hospitals
- 121 persons with leprosy disability had access to protective footwear, wheelchairs or other mobility assisted devices
- 144 self-help groups with 1,939 members across eight districts were also supported, with 85.5% of members reporting that they have improved inclusion as a result
- 31 leprosy affected volunteers were trained in promoting self care
- 22 federations were formed with representatives from the self-help groups and received leadership and organisational development training with the aim to build the federations as sustainable people organisations
- The work achieved through the federations and self help groups led to 22 advocacy initiatives to access local government services
- 36 out of 54 persons reported an increased income as a result of being engaged in income-generating activities using self help group loans

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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During 2023, three **research studies** were also conducted in Bangladesh, part funded from TLM Northern Ireland, which contributed towards global research priorities.

#### **Global Research Workshop**

TLMNI provided seed funding, in partnership with TLM Great Britain, for the first Global research workshop in 2023 which took place in Ethiopia.

The workshop had 3 goals:

- For researcher's to get to know each other
- To increase awareness on research work being conducted and specific expertise in Global Fellowship
- To build a sense of community amongst TLM researchers,

with feedback from participants affirming that opportunities like the workshop were vital in facilitating collaboration and coordinated work.

One participant said:

*"This is the most effective research workshop .....it has helped me a lot in networking, understanding the work done in different TLM Organisations, learning more on different types of research done. This will help me and us to grow more in leprosy research. Through the help of research, we can beat leprosy and END LEPROSY TOGETHER!"*

A key outcome from the workshop was the formation of four communities of research practice – Laboratory research; clinical research; public health; emancipatory research.

Research teams from TLM Nepal and TLMT India participated in person and representatives from TLM Nigeria, DR Congo and Ethiopia were also present. Unfortunately, the Bangladesh research team were unable to attend TLM Global workshop due to visa issues.

#### **Ethiopia**

During the year, TLMNI part funded the country office and key staff posts in TLMI- Ethiopia. Unfortunately, funding available for the project, **Dare to Dream** (an integrated and comprehensive leprosy control model through health system strengthening and community empowerment and ownership), was not used in 2023 due to civil unrest and conflict in project areas. By the end of the year, the political situation had become more stable and after a project review, it is hoped that the project will be able to deliver agreed activities in 2024.

#### **Tanzania**

In partnership with the Anglican Diocese of Central Tanganyika (DCT) we continued to support work at **Hombolo Hospital** and through the **Community Health Education Programme (CHEP)**. Unfortunately, the CHEP Director who had resigned during 2022 was not replaced by DCT and this led to difficulties in the implementation of activities and caused a number of delays during the year. Despite these circumstances the following achievements occurred:

- Leprosy screening continued in 6 villages in Dodoma region where 211 individuals were screened for leprosy
- 12 new cases of leprosy were confirmed during the year, following screening in villages and, at Hombolo Hospital
- 2,867 people benefitted from community awareness sessions in the villages which advocated for the importance of early case detection to help reduce disability and social stigma
- 5 self help groups were successfully supported to introduce the production of small scale vegetables, irrigation, tailoring, livestock keeping and cash crops cultivation. During the year, growing sunflowers and keeping livestock were particularly successful. As a result, leprosy affected individuals are better able to care for themselves and generate income for their family needs. These groups also provided a network for leprosy case follow up, particularly around self care for nerve damage.
- Safeguarding training was received by 5 village chairmen, 6 volunteers, 8 hospital workers and 79 individuals suspected of having leprosy.

Given the ongoing difficulties and the low number of leprosy cases being detected, the Board, in collaboration with TLM International staff, conducted a comprehensive review of activities and funding available, during the year, to review achieved outcomes and ensure that there was an appropriate return on investment given capacity and funding provided. It was concluded that the funds invested could be better used in another TLM Country to maximise the global impact of our strategy to enable zero leprosy transmission, zero leprosy disability and zero leprosy discrimination. TLMNI will continue its partnership with DCT through prayer and encouragement, as required.

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Nigeria**

In 2023, we continued to fund the expanded project for **Integrated leprosy control towards zero transmission in Kogi and Kwara states**.

During the year;

- 203 general health workers, traditional healers & community volunteers were trained on how to identify, refer and, if qualified, diagnose and manage cases of leprosy and other neglected tropical diseases. Rates of referral from the communities have increased following the training.
- 20 government health workers were trained to diagnose leprosy through skin slit smears as most patients are missed at government health clinics due to wrong diagnosis. This has enhanced early detection.
- 1,418 persons were screened in 5 skin camps across the states
- 22 new cases of leprosy were found during skin camps by newly trained health workers. All leprosy cases have been registered and are receiving MDT, the cure for leprosy and 96% of new leprosy patients had their household contacts screened with 1 new case of leprosy being diagnosed
- 26 members from 6 self care groups received training on how to manage their ulcers and improve general hygiene. As a result of training, group members are actively mobilized to support other members in the self help groups. There is significant improvement in ulcer management and wound healing, and a reduction in ulcer reporting and amputation of limbs.
- 1,277 young people attended school based workshops to improve their personal and environmental hygiene helping to prevent disease. Information was provided on hygiene, hand washing, proper sanitation, and disposal of waste material, signs and symptoms of leprosy and other neglected tropical diseases and where to go for help when needed. This has led to improvement in health and environmental cleanliness with wider impacts for all community members who have adopted health practices such as proper storage of drinking water, frequent hand washing and getting rid of refuse correctly.
- 317 people across 4 communities were reached with information on symptoms, causes and treatment of leprosy and other neglected tropical diseases.

#### **Nepal**

Despite another challenging year, Anandaban hospital, the main leprosy referral hospital in Nepal, continued to provide high standards of care by providing consultation for over 39,350 outpatients visits and caring for 929 inpatients.

Alongside the support of global partners the following was achieved:

- 144 new cases of leprosy were diagnosed through the hospital
- 7,323 leprosy patients were seen at outpatient clinics
- 169 leprosy surgical interventions occurred and 432 ulcer septic surgeries conducted for leprosy affected
- 112 reconstructive surgeries occurred for leprosy patients helping restore mobility in leprosy affected limbs
- 1,127 items of footwear & 29 prostheses were distributed
- 928 supportive appliances were provided
- 2,959 physiotherapy sessions were delivered
- 6,149 patient sessions were conducted at outreach satellite clinics, of which 562 patients received consultation for leprosy services
- School health programmes were initiated during the year to raise awareness to children and their families on health promotion, prevention and treatment. 548 school children from 6 different schools were reached with more than 50% reporting health related issues.
- During the year, a number of renovations were completed at the hospital and equipment purchased for the emergency and trauma wing. Fencing was also installed around the hospital to increase security.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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2023 also saw the first full year of the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) funded project, **Dignity First**, which seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. During Year 1, the project reached 12,189 people with 1,178 people receiving direct help from pop up health clinics. 10,059 close contacts were traced which led to 311 people receiving a leprosy diagnosis and receiving medicine and treatment. Medical interventions supported 438 leprosy patients' health, wellbeing, independence & social acceptance. During the year 415 community health volunteers were also trained, 314 of whom were female. This is particularly important given that one of the key aims of the project is to increase detection of leprosy in women and girls and support their health, in general.

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic posts and activities, including advocacy. The following key global advocacy achievements occurred during the year:

- The Leprosy Mission attended the UN's CRPD Conference, where Ana Ivonia was the co-chair of a roundtable discussion on 'reaching underrepresented groups of persons with disabilities'. Ivonia is a young leader of an Organisation of Persons Affected by Leprosy in Timor-Leste. In a meeting of many diplomats and civil society activists giving policy messages, Ivonia's speech stood out because of its raw power. Through tears she told the gathered dignitaries of her experience with leprosy and closed with a powerful message for change.
- Also at the CRPD Conference, TLM hosted a side event in partnership with Disabled Peoples' International. The theme was 'Reaching the millions of under-represented people affected by NTDs' and included speeches from across civil society in the NTD sector. TLM's team was the only one that spoke about the massive overlap between NTDs and disability in the global south. With 1.8bn of the world's poorest people affected by NTDs and 80% of persons with disability living in low income settings, it is wrong for us to miss this overlap. TLM's advocacy is crucial in drawing attention to this.
- In 2023, the UN renewed the mandate of the Special Rapporteur on discrimination against persons with leprosy (Hansen's disease). This was a major success and was in part thanks to the advocacy efforts of TLM Member Countries, who spoke to their UN representatives.
- During the year, TLM Nigeria made a submission to the UN's Human Rights Council (HRC) as part of the Universal Periodic Review process. Through this process, the HRC reviews the human rights situation in all UN countries. The TLM Nigeria submission highlighted the human rights challenges for persons affected by leprosy in Nigeria and made concrete suggestions for improvement. We await the outcome of this process.
- TLM was involved in developing the NISC tool. (Neglected Tropical Disease Inclusion Scorecard). This tool allows NGOs to establish how effectively their work includes persons affected by NTDs and allows a consistent process of improvement for all NGOs who want to include the voices of persons affected by NTDs through their work. Mathias Duck (TLM Advocacy Lead) was one of the key individuals in producing and disseminating this tool.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Where Our Support Comes From

Income is received from a variety of sources, with the majority of funds raised from individuals (including legacy giving) and Churches across Northern Ireland. Our core supporter base continues to faithfully prioritise people affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and everyone. Legacy giving remained over £250,000 last year, however the receipt of 2 large legacies late in the year, December 2023, meant that these critical funds had to be rolled over for disbursement in the next financial year.

Funding grants were also received during the year from The Fermanagh Trust and TBF & KL Thompson Trust for work in Nepal. A new grant was also received from The Church of Ireland Bishop's Appeal for the AEP project in Bangladesh. After several unsuccessful trust funding applications during the year, trustees were delighted to receive notification, in December 2023 of a successful grant awarded from the McClay Foundation which will be allocated to project funding in 2024. We pay particular thanks to the Board of Trustees of these Trusts and organisations for their financial support and commitment of our work. As already noted, a funding grant was also received from Department of Foreign Affairs and Trade (DFAT) for 'Dignity First' project in Nepal. A 3 year project (2023-2025) that seeks to improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

General donations (including responses to direct marketing appeals) and gifts received in 2023 saw an increase of £20,000 or 7% compared to the previous year (2022: £380,782/ 2023: £405,886). This is largely due to an additional fundraising appeal in the year and increased fundraising events and activities, including 3 'Tea Parties' in Belfast, Ballymena and Portadown. During the year, we also acquired 23 new regular givers giving a total of 216 regular givers in the year.

Church giving, which had suffered significantly as a result of the impact of COVID pandemic, increased slightly during the year (£2,000) and activity remained consistent with the previous year. The Leprosy Mission Northern Ireland relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith based organisations. These Church Representatives are the life blood of all that we do, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and ensuring those that financially support TLMNI are provided with regular updates about how their giving is helping to transform lives every day.

Unfortunately, the impact of the pandemic which saw a decline in church attendance in some local congregations has continued to be felt in 2023 with a number of church leadership vacancies, mid week group closures and aging congregations no longer able to support as many mission agencies. These external factors have a considerable impact in our work amongst churches in Northern Ireland and is an area of concern for the future as we continue to find meaningful ways to connect and engage with churches. Despite, this difficult environment, trustees are delighted that The Leprosy Mission still holds a special relationship with over 220 congregations across Northern Ireland who faithfully gave donations during the year. 52 speaking engagements occurred in 2023, consistent with the previous year. Intentional follow up and proactive engagement was also prioritised with over 20 key church partners during the year helping to nourish relationships and keep the need of those affected by leprosy at the fore in busy congregation schedules.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2023

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As well as the circulation of our supporter magazine, INTOUCH, 3 times in 2023 an online Supporter Survey was also delivered which achieved a 20% response rate (105 respondents) and provided key learnings as we continue to nourish and develop supporter relations. Key findings included:

- 100% respondents care about the work of TLM
- 95% respondents believed that we are effective in achieving our mission
- 98% respondents trusted TLM to deliver meaningful outcomes for our beneficiaries
- 97% respondents believed that TLM used funds appropriately
- 99% respondents believed that their support was making a real difference to ending leprosy and helping leprosy affected people
- Most supporters were motivated to give because they wanted to provide the cure for leprosy affected people and they wanted to end the injustice caused by the stigma of the disease
- 20% of respondents had a connection with TLM for less than 5 years

Staff and trustees were encouraged by the results and look forward to building upon this work in 2024 and 2025.

During the past year, the charity continued to strengthen online engagement activities through active engagement on social media platforms and the creation of videos that could be used to promote and raise awareness, and to help supporters hear first hand accounts from leprosy affected people and frontline TLM staff. Monthly prayer emails were circulated via email, as well as programme updates from overseas partners and promotion of key supporter events. The charity also held online prayer sessions for supporters during our Global day of prayer in May. Despite efforts, there was a 18% decrease in visitors to the website compared to 2022 and a 55% decrease in social media reach, largely due to the change in algorithms which are outside of our control and disadvantage smaller charities with less budget for advertising. Despite this context, we saw a 26% increase in number of online donations and a 20% increase in value of online giving. This is an area that we will continue to build upon as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters.

#### **Financial review**

The results for the period are set out on pages 20 to 42. The charity returned net incoming resources of £35,825 (2022: net outgoing resources of £66,636) of which there were unrestricted net incoming resources of £26,164 (2022: net outgoing resources of £241,081) and restricted net incoming resources of £9,661 (2022: net incoming resources of £174,445).

As at 31 December 2023, the level of unrestricted reserves held was £788,758, of which £286,600 has been designated by the Board at the year end.

In light of the fundraising challenges faced in recent years, the turbulent economic forecast for 2024 and consistent high levels of legacy giving, over which trustees have no influence year on year, the trustees continue to review levels of reserve and designated funds position of the charity at the end of 2023.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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During the year, Trustees reviewed and updated our Reserves Policy. In calculating our reserves we exclude those funds committed in property and equipment necessary to undertake our work. The restricted funds are not included in the Trustees' view of reserves' needs because they are held by the charity for only as long as necessary before transfer to the respective project or country. In an uncertain and volatile climate, Trustees are keen to ensure sustainability both locally and globally, whilst at the same time ensure that funds, where possible, are remitted on to overseas projects as quickly as possible. Capacity constraints globally, alongside the receipt of funds late in the year, have meant that this has been difficult to achieve. However, after a further review of the Reserves position, Trustees agreed to develop a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. The Trustees have retained the charity's programme reserve at 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for Dignity First project in Nepal 2023-2025. Reserves will be kept under review as per normal financial monitoring procedures. At the end of the year, it was agreed that the legacy reserve fund would be increased by £30,000 in line with our 2024 budget and that funds of £10,000 would also be designated for Ethiopia in 2024 given project delays in 2023.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

#### **Plans for future periods**

Our Global Strategy, 2019-2024, outlines the long term change we want to see as well as the priorities that we will focus on globally. It is centred on Christ, with the main priority of reducing transmission as we work towards our long term goal of zero leprosy transmission by 2035. This links in with our two other focus areas of zero disability and zero discrimination. In 2023, TLM Global Fellowship began the process of developing a new global strategy. For the first time, TLM started this process by approaching the leaders of Organisations of Persons Affected by Leprosy to consult them on their desires for this new strategy. All TLM members, and key external partners, were also consulted for input. The consultation and development process are ongoing and will be finalised in 2024, which will also mark the 150 year anniversary of The Leprosy Mission. Given this significant milestone, a number of engagement activities (globally and locally) will be planned to give thanks for all that has been achieved in 150 years of the mission and for God's faithfulness throughout the years. This anniversary year will also be used as a launchpad to engage new audiences towards greater heights as we seek to see an end to leprosy once and for all.

In 2023, the Board of Trustees conducted a mid term strategic review of performance and progress against agreed key performance indicators (KPIs) in our strategy, *It's Time to Make Leprosy a Thing of the Past, 2021-25*. Given the impact of the COVID pandemic and the challenging economic climate since the commencement of our strategy, some downward revisions were made to acquisition and supporter retention targets. These changes do not reflect a change in our vision, determination and drive but to the increasingly challenging context in which we are operating within as we seek to engage with new audiences and increase income. In 2024, we will continue to invest to strengthen relationships with our current supporter base and invest in the acquisition of new donors in 2024 as well as actively contribute towards the development of a new global strategy.

The Leprosy Mission Northern Ireland, in 2024, will plan to continue to support programmes and projects in India, Nepal, Nigeria, Bangladesh and Ethiopia with an increasing focus on prioritising more funding on projects that work towards our global strategic goals of zero transmission, zero disability and zero discrimination with a particular focus on research to see an end to leprosy. Further local research and relationship building with local trusts and grant providers will occur, as well as collaborative working with other TLM members to maximise on any opportunities to apply for project funding in support of the three Zero's.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Structure, governance and management**

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble

Mrs F Davidson (Chair)

Mr T Doran

Mr J Caples (Honorary Treasurer)

Miss J Carson

Miss H Johnston

Mr R Marshall

Rev P Hilton

(Appointed 22 May 2023)

Ms J Willcocks

(Appointed 22 May 2023)

4 Trustee meetings occurred online during the year, utilising Zoom, with Trustees meeting in person for supporter engagement events and safeguarding training during the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

New Trustees are recruited as per the Memorandum and Articles of Association. In 2023, the Governance & Nominations committee met twice to continue the recruitment and selection of new trustees – work that had commenced, late 2022. This resulted in the election of 2 new Trustees at our AGM in May 2023.

During the year the Finance & Audit Committee also met 4 times and the Supporter Engagement committee met three times. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Resource Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM Great Britain) are also co-opted members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

#### ***Governance & Nominations Sub-Committee:***

Mr Tom Doran

Mrs Fiona Davidson (Chair)

Mrs Joanne Briggs

#### ***Finance & Audit Sub-Committee:***

Mr Jim Caples, Hon. Treasurer (Chair)

Mrs Fiona Davidson

Mr Mark Noble

Mrs Joanne Briggs

Mrs Joy Jamieson

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### ***Supporter Engagement Sub-Committee***

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

Mrs Jo-Anne Thompson (TLM Head of Resource Development)

Mr Stuart Towell (TLMGB Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. The charity currently employs 3 full time and 3 part time members of staff. During the year, fixed term contracts for the roles of Communications Officer (Digital) and Programme Funding Officer were strategically reviewed, including an analysis of return on investment. Following the comprehensive review, the Board agreed to extend the Programme Funding officer role for a further 2 years until August 2025, in line with our current funding commitments with Irish Aid. In a difficult economic climate, the role of Communications Officer (Digital) was made redundant and a new role, Supporter Engagement Officer, was developed to divert capacity and resources to areas which increased fundraising opportunities and yielded a better return on investment, for example in-person supporter engagement meetings and fundraising events. This role was offered and accepted as alternative employment by Communications Officer (Digital) for 12 months, until August 2024 and will be reviewed again by Trustees in Q1, 2024.

During the past year, the Board approved a number of updated or new policies and procedures including an External Audit Policy, Travel & Subsistence Policy, Business Continuity Policy, Statement of Reserved Matters & Delegated Authorities, Bullying & Harassment Policy, Whistleblowing Policy, Appraisal/ Staff Development Policy and statement on Succession Planning. Recommendations, following FIRENI audit in autumn 2022, were also implemented in 2023 as well as the tender for audit & accountancy services given that our current contract with GMcG Accountants had expired following the completion of 2022 Audit. TLM Global Fellowship Member review was also conducted during the year – this is one part of the accountability commitments that Members of the Global Fellowship have made when signing the TLM Charter. Any recommendations following the audit review were actioned by the end of the year. At the end of 2023, all staff participated in TLM Global staff engagement survey with high results achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2024 and plans put in place to further strengthen and develop the current staff team, particularly in areas of well being and work/ life balance.

#### **Safeguarding**

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with children, young people and vulnerable adults. We are committed to safeguarding children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2023, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. A named Trustee, appointed in 2021 to support the National Director, with safeguarding matters remains in place, and ensures that the Board is fully updated as required. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International. Staff & Trustee training on safeguarding matters was delivered in October 2023, with a number of areas highlighted for further development. These will be actioned in Q2 & Q3 in 2024.

#### **Key Management Personnel Remuneration**

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the National Director for her leadership over the past year and to the whole staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2023 and for all that they do to help make leprosy a thing of the past.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.

Mrs F Davidson (Chair)

**Trustee**

14 June 2024

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Annual return

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## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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- 14 -

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## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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- 16 -

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**THE LEPROSY MISSION NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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- 18 -

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**THE LEPROSY MISSION NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN**

14 June 2024

**Chartered Accountants  
Statutory Auditor**

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Accounts

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**Charity registration number NIC 106322**

**Company registration number NI640401 (Northern Ireland)**

**THE LEPROSY MISSION NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE LEPROSY MISSION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Noble Mrs F Davidson (Chair) Mr T Doran Mr J Caples (Honorary Treasurer) Miss J Carson Miss H Johnston Mr R Marshall
<b>National Director</b>	Mrs J Briggs
<b>Charity number</b>	NIC 106322
<b>Company number</b>	NI640401
<b>Registered office</b>	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP
<b>Investment advisors</b>	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB

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# THE LEPROSY MISSION NORTHERN IRELAND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 14
Independent auditor's report	15 - 20
Statement of financial activities	21
Statement of financial position	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### **Objectives and activities**

Leprosy still exists. It devastates the lives of people around the world.

However, there is a cure. No one should suffer from a preventable and treatable disease.

As long as leprosy afflicts individuals and communities, we are committed to breaking the chains of leprosy, addressing underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is leprosy defeated and lives transformed. We seek to do everything that we can so that children can be born into a world without being at risk of leprosy because it is no longer transmitted; anybody affected by leprosy can enjoy fullness of life; and there is inclusion, and not discrimination for people affected by leprosy.

Compelled by the example of Jesus Christ we minister and work in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission Northern Ireland (registered charity No: NIC 106322) works to raise awareness of leprosy in Northern Ireland and to raise vital resources to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities;
- The eradication of leprosy

Every two minutes someone is diagnosed with leprosy and millions more go undiagnosed every year. Evidence based studies indicate that children constitute c.10 percent of the new cases diagnosed. Leprosy can affect anyone regardless of age, gender, nationality, class or religion. However, its severest impact is on people who are marginalised or living in poverty, and it is these people, often stigmatised and left dealing with disability, that we most seek to serve.

Globally, The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 which links with our two other focus areas, working towards Zero Leprosy Disability and Zero Leprosy Discrimination.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Zero Leprosy Transmission**

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to Multi Drug Therapy (MDT), the cure for leprosy.

#### **Zero Leprosy Disability**

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (which can spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services into countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

#### **Zero Leprosy Discrimination**

There are over 130 laws in different countries that legally discriminate persons affected by leprosy from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from a full participation in public, social, economic and cultural life. They also feel shame and isolate themselves due to self-stigma. Stigma and discrimination are key factors why those affected by leprosy do not seek out help.

Globally, we support people affected by leprosy to challenge injustice and self-advocate for their rights and entitlements. Together we target discriminatory law and official practice, while encouraging nation states to uphold the relevant international treaties especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. We know from what those affected by leprosy tell us that when they can bring resources into the household economy their standing in the family and wider community increases and their voice begins to be heard.

The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO).

This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy free world.

The Leprosy Mission Northern Ireland (TLMNI) supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are also given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

We have referred to The Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees have ensured that the activities undertaken will contribute to the aims and objectives of the charity and provide a benefit to the beneficiaries. The trustees are therefore confident that The Leprosy Mission Northern Ireland meets the public benefit requirements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### How we work

The charity delivers its charitable aims through grant making using global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long term sustainability.

#### Global context

The Leprosy Mission Northern Ireland is a member of The Leprosy Mission Global Fellowship (GF), made up of 30 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues within the U.K, The Leprosy Mission England & Wales, The Leprosy Mission Shop and The Leprosy Mission Scotland. The Leprosy Mission is a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGDO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now and Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a signatory of the Dochas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

#### Achievements and performance

The past twelve months has continued to be a challenging and difficult year for our work both locally and globally. As our programmes continue to be subject to disruption by political and economic instability and are still feeling the significant impacts of the global COVID-19 pandemic, we are thankful for the generosity of supporters who have sustained core services and have enabled those affected by leprosy to receive vital care and treatment.

2022 has seen financial growth for TLMNI, £759,095 total income compared to £713,819 in 2021. However, this increased level of income is due to a significant rise in restricted funds and particularly a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. Local supporters have continued to give generously throughout the year, however general donations and gifts received decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to the pandemic in 2020. As well as the impact of the uncertain economic climate upon supporter giving in the last quarter of the year, this decrease was directly due to not delivering a 4<sup>th</sup> appeal in the year which had occurred in both 2021 and 2022 as part of our emergency response to the covid crisis which was unfolding in India and Nepal. This is in line with UK benchmarking for individual giving/ donations where increased giving due to covid was expected to re-adjust itself post pandemic. Appeal giving will be reviewed at the start of 2023 and plans put in place to help boost future giving.

In this financial context, The Leprosy Mission Northern Ireland (TLMNI) has continued to provide core funds to our long term partners, over the past year. Good financial and long term planning has enabled the charity to continue to provide significant funds, totalling £452,005 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMI). This is an increase of 9% compared to the previous year (2021: £415,847) and is the largest amount remitted by the charity to date. The Board of Trustees are delighted that the charity has been able to continue to remit high levels of overseas funding. Remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £139,985, India £26,879, Nepal £99,142, Nigeria £43,405, Tanzania £30,875, and Ethiopia £30,000 as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £81,719. A significant increase to the levy was transferred in 2022 due to the impact of a Global Fellowship agreed policy to increase contributions by 1% at the source of Global Fellowship member's income. This contribution helps co-ordinate efforts to meet the needs of those affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Funds transferred to Bangladesh totaled £139,985 which included support towards research and emergency funding for the Chittagong Hill Tracts project and flooding relief efforts in Sylhet area and DBLM (Danish Bangladesh Leprosy Mission) hospital where TLMNI was able to cover a significant shortfall in funds and enabled core services to continue to the end of the year. Funds of £45,061 were transferred in support of 'Activating and Engaging Partnerships to reduce leprosy in Bangladesh'(AEP). 2022 was the final year of a 3 year grant (Sept 2019 – Sept 2022) from Department of Foreign Affairs and Trade (DFAT) for this critical project. Given the investment over the past 3 years and the significant results achieved, TLMNI transferred an additional £15,000 in quarter 4 to maintain project delivery and will continue to fund a new phase of AEP, 2023-2025, in partnership with TLM England & Wales to build upon the programme successes to date. During the year the charity received a secondary grant from the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled the following successes throughout the past year:

#### India

In partnership with other global TLM members, funding support achieved:

- 13,144 cases of leprosy were seen at Purulia Hospital (1086 new and 12058 revisits)
- 741 individuals treated at outpatients due to leprosy complications
- 34 reconstructive surgeries for leprosy affected
- 29,067 clinical laboratory investigations and physio interventions provided to the community
- 4,953 items of footwear were made for leprosy affected people, giving increased mobility, and helping to prevent further disability
- 23 individuals referred for livelihood training
- Initiative to start a physiotherapy College at Hospital commenced in 2022

As a result of the Children Unite for Action programme:

- 28 Children Parliaments were supported to provide children a larger platform to learn and participate in different activities focused on the importance of personal hygiene and advocating for their rights and developing leadership and communication skills
- 5 Child Protection committees were also formed as result of the work of the Children's parliaments
- 820 children participated in group study sessions helping them improve in their studies and exam performance
- 29 'hobby classes' were facilitated that helped children affected by leprosy and disabilities participate in games, drawing competitions, sports and cultural activities (eg: dance & music events)
- 10 out of 25 schools have now disability friendly environments as a result of local advocacy efforts
- 28 children with leprosy and 8 children with disabilities have been enrolled in schools
- 20 students, who had previously dropped out, have been re-enrolled in schools and vocational training centres
- 211 students received financial assistance to enable them to attend school
- 41 children affected by leprosy and disability have been trained as 'champions'. These children have been provided with capacity building trainings to participate in advocacy activities in the community, raise their voice against discrimination and advocate for their rights. These champions are helping other children access their rights also.
- 328 affected children have undergone disability assessments by hospital physiotherapists. 24 children are trained and are practicing self care
- 1,625 children trained on WASH (Water, Sanitation & Hygiene). This is particularly critical as part of efforts to curb transmission of communicable diseases

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Bangladesh

In partnership with other global TLM members, funding support achieved:

- . 146 new leprosy cases were found and diagnosed through Chittagong Hills Tract programme
- . 83 government health staff and 28 civil society leaders were trained on leprosy and rabies awareness. This training enabled community awareness sessions for 2431 people
- . 44 leaders of people's organisations were trained on the rights to health care for people affected by leprosy
- . 137 people were able to access life time benefits from the Government of Bangladesh due to advocacy efforts
- . 279 self help group members were able to access loans to start or expand their local businesses to generate/ increase incomes to help provide basic needs for their families
- . 426 new cases of leprosy were found as part of the DFAT funded AEP project, totalling 1195 new cases across the 3 years of the project
- . 618 training days in leprosy detection and treatment were provided through AEP to Government and NGO health-workers, as well as 168 training days provided on leprosy complication management
- . Through the delivery of AEP 6,226 community members benefitted from leprosy awareness sessions/ training, empowering them to recognise leprosy's signs and symptoms and seek diagnosis and treatment. They learned that leprosy is curable, disability is preventable on early diagnosis and that persons affected should be treated with respect and not subjected to stigma and discrimination. Through the project's life, the proportion of people affected by leprosy/disability surveyed, that reported improved inclusion in their communities increased to 95% from a baseline of 75%.
- . An upgraded research laboratory was fully functioning at DBLM hospital by the end of the year
- . 4 Research projects were implemented and enabled
  - Screening 1,912 contacts (of leprosy affected persons) where 4 new cases were found
  - Geo-mapping of 4,276 leprosy patients which enabled the analysis of cluster groups of cases and also determined accurate definitions of each cluster
  - Training & workshop sessions for the implementation of future drug trials
- . The Leprosy Mission Bangladesh won the NTD Innovation Prize. The prize came with \$40,000 dollars of funding that will be used to expand a project first implemented during the pandemic: a digital solution connecting medical staff with people suffering leprosy complications. Approximately 2,500 people in Bangladesh require treatment for leprosy complications each year, but only six hospitals are equipped for these services. TLM Bangladesh used digital platforms to connect TLM's medical staff with these patients, their family members and local leprosy people's organisations. The 2022 Prize will allow TLM to scale this project to serve even more people.

#### Ethiopia

Seed funding was provided for the commencement of a new project, Dare to Dream, in 2023 which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Tanzania**

In partnership with the Anglican Diocese of Central Tanganyika (DCT) we continue to support work at Hombolo Hospital and through the Community Health Education Programme (CHEP). Unfortunately, the CHEP Director resigned during the year and was not replaced immediately by DCT. This led to difficulties in the implementation of activities and caused a number of delays during the year. Despite these circumstances the following achievements occurred:

- Leprosy screening continued in 6 villages in Dodoma region where 192 individuals were screened for leprosy.
- 45 new cases of leprosy were confirmed during the year at Hombolo Hospital
- 2,687 people benefitted from community awareness sessions in the villages which advocated for the importance of early case detection to help reduce disability and social stigma
- 5 self help groups were successfully supported to introduce the production of small scale vegetables, irrigation, tailoring, livestock keeping and cash crops cultivation. As a result, leprosy affected individuals are better able to care for themselves and generate income for their family needs. These groups also provided a network for leprosy case follow up, particularly around self care for nerve damage.
- A thorough review of all houses built in village of Samaria (previously by volunteers from Northern Ireland) had been conducted in 2021 and a snagging list drawn up and budget agreed for the completion of final works on all homes. This work was completed in 2022, providing safe and secure homes for leprosy affected families to thrive in. This included the installation of doors and windows where required and the repair of any frames or building works

#### **Nigeria**

- 494 general health workers, traditional healers & community volunteers (in Kogi and Kwara states) have been trained on how to identify, refer and, if qualified, diagnose and manage cases of leprosy and other neglected tropical diseases. Rates of referral from the communities have increased following the training.
- 20 government health workers were trained to diagnose leprosy through skin slit smears as most patients are missed at government health clinics due to wrong diagnosis. This has enhanced early detection.
- 19 new cases of leprosy were found during skin camps by newly trained health workers and 27 other neglected tropical diseases. All leprosy cases have been registered and are receiving MDT, the cure for leprosy.
- 15 people participated in contact tracing as a result of the leprosy cases found. All family members were negative for leprosy.
- 76 members from 4 self care groups received training on how to manage their ulcers and improve general hygiene. As a result of training group members are actively mobilized to support other members in the self help groups. There is significant improvement in ulcer management and wound healing, and a reduction in ulcer reporting and amputation of limbs.
- 872 young people attended school based workshops to improve their personal and environmental hygiene helping to prevent disease. Information was provided on hygiene, hand washing, proper sanitation, and disposal of waste material, signs and symptoms of leprosy and other neglected tropical diseases and where to go for help when needed. This has led to improvement in health and environmental cleanliness with wider impacts for all community members who have adopted health practices such as proper storage of drinking water, frequent hand washing and getting rid of refuse correctly.
- 1,853 people across 9 communities were reached with information on symptoms, causes and treatment of leprosy and other neglected tropical diseases.
- Essential equipment for the Eye Clinic at Qua Iboe Church Leprosy Hospital in Ekpene Obom was provided to help in the early detection and treatment of eye problems associated with leprosy.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Nepal

Despite another difficult year, Anandaban hospital, the main leprosy referral hospital in Nepal, continued to provide high standards of care by providing consultation for over 36,000 outpatient visits and caring for 1170 inpatients. Alongside the support of global partners the following was achieved:

- 122 new cases of leprosy were diagnosed through the hospital
- 7,004 leprosy patients were seen at outpatient clinics
- 665 leprosy surgical interventions occurred and 226 ulcer septic surgeries conducted for leprosy affected
- 188 reconstructive surgeries occurred for leprosy patients helping restore mobility in leprosy affected limbs
- 1,318 items of footwear & 28 prostheses were distributed
- 801 supportive appliances were provided to 333 individuals
- 3,516 physiotherapy sessions were delivered for 1,419 leprosy patients
- 636 leprosy affected patients received counselling sessions
- 6,329 patient sessions were conducted at outreach satellite clinics
- The Leprosy Mission Nepal opened their new trauma centre at Anandaban Hospital on Sunday 18 September expanding maternity, pediatric and emergency services to attract more people to the hospital

#### Global Achievements

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic advocacy posts and activities. The following key global advocacy achievements occurred during the year:

- The Leprosy Mission was represented at two sessions at the Global Disability Summit in February 2022. This was the second ever Global Disability Summit which called for new, ambitious, and widespread commitments on disability from a variety of crucial stakeholders. The Leprosy Mission hosted an event entitled '[Why NTDs Should Be Part of the Disability Conversation](#)' and another session that looked at the [We Are Able project](#), which is helping provide food security through empowering self-advocates across Africa.
- To mark World Leprosy Day 2022, Mathias Duck, Global Advocacy Lead, hosted a ten hour '#AskMeAnything' session on *Reddit*. This same subreddit has hosted 'Ask me Anything' events for the likes of Barack Obama and Bill Gates, as well as many other noteworthy people. With 750 comments and thousands of engagements, this effort raised awareness of leprosy amongst new audiences across the globe.
- The second ever Global Forum of Organisations of Persons Affected by Leprosy was hosted in Hyderabad in November. The Leprosy Mission sponsored 12 leprosy affected people to attend the forum in-person. TLM Northern Ireland funded one of these individuals. This gave them the opportunity to meet with similar organisations to learn from one another, to raise their combined voices, and develop opportunities for further collaboration.
- The 21<sup>st</sup> International Leprosy Congress (ILC) took place in Hyderabad in November. There were over 100 TLM colleagues at ILC and TLM made more than 50 presentations across the three-day Congress.
- The Leprosy Mission hosted a side event at the 15<sup>th</sup> CRPD Conference in New York in June. The topic of the side event was: Economic Empowerment for persons with disabilities and persons affected by leprosy: Challenges and Successes from projects across Asia and Africa.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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**Research** – In 2022, funds had been allocated towards the costs of the first ever TLM global research workshop, bringing together our researchers from across the globe for mutual learning and support; to share findings and agree future collaboration projects. Unfortunately, the workshop did not take place due to ongoing travel restrictions and funds were reallocated to

- Send 4 researchers from TLM-Bangladesh to the Leprosy Research Initiative Data Analysis workshop in Nepal

The aim of the workshop was to strengthen the capacity of researchers on research methods, and particularly data analysis and skills development. Results demonstrated a high overall satisfaction with the workshop and content. Attendees funded by support from Northern Ireland increased their knowledge about data analysis terms and software and enhanced their data management skills. Attendees plan to use their learning in future research proposals by enriching field programmes with quality data analysis. Research is critical in our fight to end leprosy and investment in the capabilities and competence of our researchers is vital as we progress towards the achievement of our long term vision.

- Purchase of Gel doc equipment for Stanley Browne Laboratory, India

Gel imaging system is a basic instrument facility for research laboratories and is used for various research activities, including diagnostic work, by amplifying genes and taking images to allow further analysis and also presentation of results. The purchase of this equipment enables the laboratory to do this work and contribute results on a global scale.

**Fundraising** – During the year, the charity also contributed to the costs of a Global Fundraising campaign whereby 9 TLM member countries collaborated to increase global supporter engagement delivering an integrated and multi channel campaign using case studies of leprosy affected children in India, Nepal and Nigeria. This campaign, a first for the Global Fellowship, was a huge success in raising awareness and raising funds and currently has a return on investment of 1:9 alongside building capability and confidence amongst smaller fundraising members. We were also able to directly support TLM Norway, who are volunteer led and became a member of the Global Fellowship in 2020, to develop and purchase promotional materials to start fundraising in churches across Norway.

#### Where our Support Comes From

Income is received from a variety of sources, with the majority of funds raised from individuals (including legacy giving) and Churches across Northern Ireland. Our core supporter base continues to faithfully prioritise people affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and everyone.

Funding grants were also received during the year from The Fermanagh Trust and TBF & KL Thompson Trust. We pay particular thanks to the Board of Trustees of these Trusts and organisations for their financial support and commitment of our work. As already noted, a funding grant was also received from Department of Foreign Affairs and Trade (DFAT) for 'Dignity First' project in Nepal. A 3 year project (2023-2025) that seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

A 40% increase in legacies was received during the year, £286,436 compared to £205,263 in 2021. Funds received from gifts in wills and the generous giving of faithful supporters enabled us to continue to fund overseas commitments and provide additional emergency funds for some hospitals and community programmes. Over half of total legacy funds received was due to a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. This legacy was received at a time when the charity had been notified by DFAT of a shortfall of funds for the Dignity First project in Nepal. This funding came at the 'right time' and enabled TLMNI to honour project budgets and framework as originally planned. It was a direct answer to prayer for which we are truly thankful.

General donations (including responses to direct marketing appeals) and gifts received in 2022 decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to 2021. This is partly due to giving from individuals returning to 'normal' patterns after increased giving as a result of the COVID pandemic and partly due to the impact of the uncertain economic climate and cost of living crisis upon supporter giving in the last quarter of the year.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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In May 2022, the charity held our first large in-person event (*Help Make it Zero*) since the pandemic, in the T3 conference centre in Lisburn. Over one hundred supporters, staff and volunteers joined together to hear stories of hope and transformation and to hear the call to make leprosy a thing of the past. We were delighted that Brent Morgan, TLM International Director, was also able to be with us. Brent shared powerfully about the vision and the pathway to seeing leprosy defeated. As part of this event, we launched a campaign to recruit more supporters, and to see the target of 500 regular givers achieved by 2025 (the end of our current strategy). During the year, we acquired 45 new regular givers giving a total of 196 regular givers in the year. This, alongside uplifts from current regular givers, enabled an increase of over £40,000 in the year (19%) compared to the previous year.

Church giving, which had suffered as a result of the impact of COVID pandemic, increased slightly during the year and Trustees are hopeful that it will return to pre-pandemic levels in the 2023. The Leprosy Mission Northern Ireland relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith based organisations. These Church Representatives are the life blood of all that we do, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and ensuring those that financially support TLMNI are provided with regular updates about how their giving is helping to transform lives every day. Unfortunately, the impact of the pandemic has continued to be felt in 2022 with reduced church activities in the past year. Many church groups had not resumed normal activities in 2022 and if they had, there was a reluctance to invite external speakers such as from The Leprosy Mission to events or services. 50 speaking engagements occurred in 2022 - an increase of 19 from 2021, but still less than 50% compared to pre-pandemic levels. Trustees are encouraged that activities are returning and are hopeful that normal levels of events and engagements will resume in the new year. However, with declining church attendance and an aging profile of 'TLM Church Supporter/Rep' it is an area of concern for the future as we continue to find meaningful ways to connect and engage with churches across Northern Ireland.

In 2022, the charity continued to strengthen online engagement activities and prioritised digital communications through the development of engagement through social media platforms and the creation of videos that could be used to promote and raise awareness, and to help supporters hear first hand accounts from leprosy affected people and frontline TLM staff. Monthly prayer emails were circulated via email, programme updates from overseas partners were disseminated via videos and podcasts and capacity was diverted to website development and communication through social media channels. There was a 17% increase in visitors to the website compared to previous years, however a 40% decrease in online giving as supporters reverted back to more traditional ways of giving. This is an area that will require further review as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

The results for the period are set out on pages 21 to 41. The charity returned net outgoing resources of £66,636 (2021: net incoming resources of £37,820) of which there were unrestricted net outgoing resources of £241,081 (2021: net incoming resources of £46,260) and restricted net incoming resources of £174,445 (2021: net outgoing resources of £8,440).

As at 31 December 2022, the level of unrestricted reserves held was £753,123, of which £270,000 has been designated by the Board at the year end.

In light of the fundraising challenges faced in recent years, the turbulent economic forecast for 2023 and increased legacy giving, over which trustees have no influence year on year, the trustees continue to review levels of reserve and designated funds position of the charity at the end of 2022.

In calculating our reserves we exclude those funds committed in property and equipment necessary to undertake our work. The restricted funds are not included in the Trustees' view of reserves' needs because they are held by the charity for only as long as necessary before transfer to the respective project or country. In an uncertain and volatile climate, Trustees are keen to ensure sustainability both locally and globally, whilst at the same time ensure that funds, where possible, are remitted on to overseas projects. Capacity constraints globally, alongside the receipt of funds late in the year, have meant that this has been difficult to achieve. However, after a further review of the Reserves position, Trustees agreed to develop a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. The Trustees have retained the charity's programme reserve at 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for Dignity First project in Nepal 2023-2025. Reserves will be kept under review as per normal financial monitoring procedures.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global pandemic and/or economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods

Our Global Strategy, 2019-2023, outlines the long term change we want to see as well as the priorities that we will focus on globally. It is centred on Christ, with the main priority of reducing transmission as we work towards our long term goal of zero leprosy transmission by 2035. This links in with our two other focus areas of zero disability and zero discrimination. Following a mid term review of our Global strategy in 2022, alongside a 10 year Global Fellowship review, it was agreed to extend the current global strategy until end of 2024. Work will occur throughout 2023 on the development of a new global strategy and timings of the launch of a new global strategy will be aligned with celebrations to mark 150 year anniversary of The Leprosy Mission in 2024.

Locally, in 2022, we continued to deliver TLMNI's strategy 2021-25, *It's Time to Make Leprosy a Thing of the Past*, with all capacity and resources aligned to meet agreed goals across 3 strategic pillars of Engage, Enable and Excel. KPIs for first year of the strategy were reviewed as part of our Board & Staff Annual Country Learning sessions in March 2022 with key priorities agreed for the year ahead to increase the number of regular givers and the development of digital relationships and organizational digital capability to ensure that the organisation is fit for the future. A mid term strategy review is planned for 2023.

In 2023, The Leprosy Mission Northern Ireland will plan to continue to support programmes and projects in India, Nepal, Nigeria, Tanzania, Bangladesh and Ethiopia with an increasing focus on prioritising more funding on projects that work towards our global strategic goals of zero transmission, zero disability and zero discrimination with a particular focus on research to see an end to leprosy. The long term viability of work in Tanzania will be reviewed in 2023 to ensure that funding provided is the best way to achieve our global strategic priorities. Further local research and relationship building with local trusts and grant providers will occur to maximise on any opportunities to apply for project funding. In partnership with TLM England and Wales and TLMI-Bangladesh, after the successes of the DFAT funded programme, a new phase of the AEP programme to activate and engage partnerships to reduce leprosy in Bangladesh will commence in 2023. We will also commence a new 3 year programme in Ethiopia, Dare to Dream, in partnership with TLM England and Wales and TLMI-Ethiopia, which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership. We will also continue to strengthen relationships with our current supporter base and invest in the acquisition of new donors.

#### Structure, governance and management

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble  
Mrs F Davidson (Chair)  
Mr T Doran  
Mr J Caples (Honorary Treasurer)  
Miss J Carson  
Miss H Johnston  
Mr R Marshall

Mr J Caples was re-elected as director and Treasurer for a further three years in June 2022 and Mrs F Davidson was re-elected as Board Chairperson for a further two years in June 2022. Miss H Johnston and Mr R Marshall were also re-elected to the Board in June 2022.

3 Trustee meetings occurred online during the year, utilising Zoom, with Trustees meeting in person for the Board & Staff Annual Country Learning day and engagements events throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Qualifying third party indemnity provisions**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of the company winding up.

New Trustees are recruited as per the Memorandum and Articles of Association. In 2020, as per our organizational policy, an audit of current Board Trustees skills was completed to highlight strengths and identify any deficits in light of our new strategy. Results were collated and presented as part of our Annual Country Learning in 2021, identifying the ongoing need to strengthen the Board in the areas of fundraising and international development. It was also agreed to explore ways in which we could include the voices of our overseas partners and beneficiaries in our review and decision-making processes. Despite initial interest received from different individuals in 2021 no expressions of interest were received by the deadline and a decision was taken to postpone further recruitment until 2022. The process was restarted during the year with promotion occurring across a number of fronts. 3 Expressions of interest were received by the end of the year with follow up 'conversations with purpose' planned for early 2023. The Governance & Nominations committee met 2 times during the year to facilitate this process.

During the year the Finance & Audit Committee also met 4 times and the Supporter Engagement committee met once. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Resource Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM England & Wales) are also co-opted members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

#### ***Governance & Nominations Sub-Committee:***

Mr Tom Doran  
Mrs Fiona Davidson (Chair)  
Mrs Joanne Briggs

#### ***Finance & Audit Sub-Committee:***

Mr Jim Caples, Hon. Treasurer (Chair)  
Mrs Fiona Davidson  
Mr Mark Noble  
Mrs Joanne Briggs  
Mrs Joy Jamieson

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Supporter Engagement Sub-Committee**

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

Mrs Jo-Anne Thompson (TLMI Head of Resource Development)

Mr Stuart Towell (TLMEW Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. The charity currently employs 3 full time and 3 part time members of staff. During the year, fixed term contracts for the roles of Communications Officer (Digital) and Programme Funding Officer were extended for a further 1 year until August 2023. A strategic review of both roles, including an analysis of return on investment, will occur in early 2023.

During the year, a safety and security policy was developed and approved and a named Trustee appointed to support the National Director with safety and security matters. A significant amount of work was also given to the implementation of our safeguarding policy and procedures. A fire risk assessment was also conducted by FIRE NI in September with recommendations to be reviewed and implemented in 2023. At the end of 2022, all staff participated in TLM Global staff engagement survey with high results achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2023 and plans put in place to further strengthen and develop the current staff team. TLM Member Review (a Global Fellowship peer review and internal audit) is also due to be conducted in 2023 in line with global policies.

#### **Safeguarding**

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with Children, young people and vulnerable adults. We are committed to safeguarding children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2022, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. A named Trustee, appointed in 2021 to support the National Director, with safeguarding matters remains in place, and ensures that the Board is fully updated as required. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International. Further training on safeguarding matters will be delivered in 2023.

#### **Key Management Personnel Remuneration**

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the National Director for her leadership over the past year and to the whole staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2022 and for all that they do to help make leprosy a thing of the past.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.

Mrs F Davidson (Chair)

**Trustee**

22 May 2023

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Houston FCA (Senior Statutory Auditor)**  
for and on behalf of GMcG LISBURN

22 May 2023

**Chartered Accountants**  
**Statutory Auditor**

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# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	448,030	219,188	667,218	623,517	25,643	649,160
Charitable activities	<b>4</b>	-	86,950	86,950	-	58,765	58,765
Other trading activities	<b>5</b>	939	-	939	3,524	-	3,524
Investments	<b>6</b>	2,188	-	2,188	420	-	420
Other income	<b>7</b>	1,800	-	1,800	1,950	-	1,950
<b>Total income</b>		<b>452,957</b>	<b>306,138</b>	<b>759,095</b>	<b>629,411</b>	<b>84,408</b>	<b>713,819</b>
<b><u>Expenditure on:</u></b>							
Raising funds	<b>8</b>	91,754	-	91,754	88,182	-	88,182
Charitable activities	<b>9</b>	560,438	131,693	692,131	510,691	92,848	603,539
Other	<b>14</b>	-	-	-	452	-	452
<b>Total resources expended</b>		<b>652,192</b>	<b>131,693</b>	<b>783,885</b>	<b>599,325</b>	<b>92,848</b>	<b>692,173</b>
Net gains/(losses) on investments	<b>15</b>	(41,846)	-	(41,846)	16,174	-	16,174
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>46,260</b>	<b>(8,440)</b>	<b>37,820</b>
Gross transfers between funds		-	-	-	(15,000)	15,000	-
<b>Net movement in funds</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>31,260</b>	<b>6,560</b>	<b>37,820</b>
Fund balances at 1 January 2022		994,204	68,755	1,062,959	962,944	62,195	1,025,139
<b>Fund balances at 31 December 2022</b>		<b>753,123</b>	<b>243,200</b>	<b>996,323</b>	<b>994,204</b>	<b>68,755</b>	<b>1,062,959</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	17		277,581		285,706
Investments	18		278,126		316,825
			<hr/>		<hr/>
			555,707		602,531
<b>Current assets</b>					
Debtors	20	22,915		28,684	
Cash at bank and in hand		451,105		509,441	
		<hr/>		<hr/>	
		474,020		538,125	
<b>Creditors: amounts falling due within one year</b>	21	(33,404)		(77,697)	
		<hr/>		<hr/>	
Net current assets			440,616		460,428
<b>Total assets less current liabilities</b>			<hr/>		<hr/>
			996,323		1,062,959
			<hr/>		<hr/>
<b>Income funds</b>					
Restricted funds	23		243,200		68,755
<u>Unrestricted funds</u>					
Designated funds	24	270,000		320,000	
General unrestricted funds		483,123		674,204	
		<hr/>		<hr/>	
			753,123		994,204
			<hr/>		<hr/>
			996,323		1,062,959
			<hr/>		<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees and authorised for use on 22 May 2023 and signed on their behalf by:

Mrs F Davidson (Chair)  
Trustee

Mr J Caples (Honorary Treasurer)  
Trustee

Company Registration No. NI640401

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	28		(59,179)		(10,808)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,345)		(1,945)	
Purchase of investments		-		(125,000)	
Investment income received		2,188		420	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from/(used in) investing activities</b>			843		(126,525)
<b>Net cash used in financing activities</b>			<u>          </u>		<u>          </u>
			-		-
<b>Net decrease in cash and cash equivalents</b>			<u>(58,336)</u>		<u>(137,333)</u>
Cash and cash equivalents at beginning of year			509,441		646,774
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>451,105</u>		<u>509,441</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

The Leprosy Mission Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Lagan House, 2a Queen's Road, Lisburn, Co Antrim, BT27 4TZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 investment and certain financial instruments 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 charitable company 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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable activities. Where unconditional grants are offered, they are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and staff costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs and governance costs are allocated to charitable activities based on the allocation of grant funding. Where staff costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the allocation of grant funding. The allocation of the support costs is analysed in note 11.

Fund-raising costs are those incurred in seeking voluntary contributions in support of the charitable activities.

#### 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:

Land and buildings	2% Straight Line
Fixtures and fittings	25% Reducing balance

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.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

The charity participated in the Leprosy Mission Central Pension Scheme, a multi employer defined benefit scheme. The employer, The Leprosy Mission International, is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, the scheme is accounted for as if it was a defined contribution scheme.

For new employees the charity now contributes to a Group Personal Pension Scheme (GPP). Employers make a contribution of 10% of the monthly pensionable salary. Contributions are charged to the Statement of Financial Activity as they become payable in accordance with the rules of the scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these assets' lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets' lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

###### Pension Liability

Judgements are made in relation to the calculation of the pension deficit at the year end. The trustees used external professional actuarial advice to provide the year end provision.

###### Restricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of donations received.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	353,694	27,088	380,782	418,254	25,643	443,897
Legacies receivable	94,336	192,100	286,436	205,263	-	205,263
	<u>448,030</u>	<u>219,188</u>	<u>667,218</u>	<u>623,517</u>	<u>25,643</u>	<u>649,160</u>

#### Donations and gifts

Donations and gifts are received in support of people and countries which are affected by leprosy. Unrestricted funds are at the discretion of the trustees how funds are allocated between countries and specific projects. During the year, a generous legacy of £150,000 was received via Bangor Worldwide Missionary Convention restricted for use in Nepal.

#### 4 Charitable activities

	Support to those affected by leprosy	Support to those affected by leprosy
	2022	2021
	£	£
Department of Foreign Affairs and Trade	<u>86,950</u>	<u>58,765</u>

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. In 2021 70,000 Euros was received from the Department of Foreign Affairs and Trade (Irish Aid Civil Society Fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

#### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	<u>939</u>	<u>3,524</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	2,188	420

#### 7 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Rental Income	1,800	1,950

#### 8 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	13,377	15,826
Publications	40,003	42,372
Staff costs	25,265	16,802
Shared service costs	11,700	11,700
Fundraising and publicity	90,345	86,700
<u>Trading costs</u>		
Goods for resale	1,303	938
Staff costs	106	544
Trading costs	1,409	1,482
	<u>91,754</u>	<u>88,182</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 9 Charitable activities

	Support to those affected by leprosy 2022 £	Support to those affected by leprosy 2021 £
Staff costs	169,126	120,897
Depreciation and impairment	9,468	10,301
Activities undertaken directly	7,562	6,022
Foreign exchange movements	(408)	4,080
	<hr/>	<hr/>
	185,748	141,300
Grant funding of activities (see note 10)	452,005	415,847
Share of support costs (see note 11)	31,470	25,917
Share of governance costs (see note 11)	22,908	20,475
	<hr/>	<hr/>
	692,131	603,539
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	560,438	510,691
Restricted funds	131,693	92,848
	<hr/>	<hr/>
	692,131	603,539
	<hr/>	<hr/>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 10 Grants payable

	<b>Support to those affected by leprosy 2022 £</b>	Support to those affected by leprosy 2021 £
Bangladesh	94,924	72,905
Bangladesh (Department of Foreign Affairs and Trade)	45,061	62,564
Ethiopia	30,000	27,412
Global contribution	81,719	44,000
India	26,879	56,125
Nepal	99,142	81,437
Nigeria	43,405	51,172
Tanzania	30,875	20,232
	<u>452,005</u>	<u>415,847</u>

The above grants were paid to fund the global work carried out by The Leprosy Mission International.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	
Staff costs	-	9,956	9,956	-	10,103	grant funding
Pension contributions	-	3,600	3,600	-	3,600	grant funding
Travel & subsistence	4,954	-	4,954	355	355	grant funding
Insurance	3,466	-	3,466	2,804	2,804	grant funding
Rates	561	-	561	529	529	grant funding
Heat & light	1,716	-	1,716	1,600	1,600	grant funding
Repairs & maintenance	1,323	-	1,323	4,971	4,971	grant funding
Telephone	2,945	-	2,945	2,831	2,831	grant funding
Computer costs	5,911	-	5,911	3,556	3,556	grant funding
Print, post & stationery	1,124	-	1,124	1,362	1,362	grant funding
Equipment costs	1,897	-	1,897	1,372	1,372	grant funding
Sundry	2,103	-	2,103	1,513	1,513	grant funding
Subscriptions	2,063	-	2,063	1,815	1,815	grant funding
Bank charges	1,559	-	1,559	2,030	2,030	grant funding
Training	1,848	-	1,848	1,179	1,179	grant funding
Audit fees	-	5,436	5,436	-	4,296	Governance
Legal and professional	-	3,916	3,916	-	2,476	Governance
	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>	<u>25,917</u>	<u>20,475</u>	<u>46,392</u>
Analysed between						
Charitable activities	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>	<u>25,917</u>	<u>20,475</u>	<u>46,392</u>

Governance costs includes payment to auditors of £5,436 (2021- £4,296) for audit fees.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Trustees

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

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Direct charitable expenditure	5	4
Management and administration of the charity	1	1
	<u>6</u>	<u>5</u>

##### Employment costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	174,541	128,754
Shared service costs	11,700	11,700
Social security costs	12,436	6,741
Other pension costs	21,069	16,451
	<u>219,746</u>	<u>163,646</u>

The charity considers its key management personnel to comprise of the directors (known as trustees) and the National Director. The total employment benefits including employer pension contributions of the key management personnel were £54,956 (2021: £51,686).

There were no employees whose annual remuneration was £60,000 or more.

#### 14 Other

	<b>Total</b>	Unrestricted
	<b>£</b>	funds
	<b>2022</b>	2021
Net loss on disposal of tangible fixed assets	-	452
	<u>-</u>	<u>452</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Net gains/(losses) on investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Revaluation of investments	(41,846)	16,174

#### 16 Transfers

Transfers from unrestricted funds to restricted funds in the previous year arose in relation to match funding of £15,000 regarding Bangladesh - Department of Foreign Affairs and Trade project.

#### 17 Tangible fixed assets

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2022	303,876	36,685	340,561
Additions	-	1,345	1,345
	<u>303,876</u>	<u>38,030</u>	<u>341,906</u>
At 31 December 2022	303,876	38,030	341,906
	<u>303,876</u>	<u>38,030</u>	<u>341,906</u>
<b>Depreciation and impairment</b>			
At 1 January 2022	30,388	24,468	54,856
Depreciation charged in the year	6,078	3,391	9,469
	<u>36,466</u>	<u>27,859</u>	<u>64,325</u>
At 31 December 2022	36,466	27,859	64,325
	<u>36,466</u>	<u>27,859</u>	<u>64,325</u>
<b>Carrying amount</b>			
At 31 December 2022	267,410	10,171	277,581
	<u>267,410</u>	<u>10,171</u>	<u>277,581</u>
At 31 December 2021	273,488	12,218	285,706
	<u>273,488</u>	<u>12,218</u>	<u>285,706</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 18 Fixed asset investments

	Investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2022	316,825	8,355	325,180
Movements	(41,846)	653	(41,193)
Transfers	3,147	(3,147)	-
	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
At 31 December 2022			
<b>Carrying amount</b>			
At 31 December 2022	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
At 31 December 2021	<u>316,825</u>	<u>8,355</u>	<u>325,180</u>

### 19 Financial instruments

	2022	2021
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	278,126	316,825

### 20 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Accrued income	12,437	17,107
Other debtor	6,743	8,793
Prepayments	3,735	2,784
	<u>22,915</u>	<u>28,684</u>

### 21 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,852	4,630
Other creditors	24,005	66,931
Accruals and deferred income	6,547	6,136
	<u>33,404</u>	<u>77,697</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 22 Retirement benefit schemes

##### Defined benefit schemes

The charity participated in the Leprosy Mission Central Pension Scheme, a non contributory multi-employer defined benefit scheme. The employer The Leprosy Mission International is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, that scheme is accounted for as if it is a defined contribution scheme.

At 31 December 2022 the liability attributable to The Leprosy Mission Northern Ireland was £Nil (2021: £Nil), with the gain of £Nil (2021: £Nil) being recognised in the Statement of Financial Activity for the year. During the year the charity made contributions of £3,600 (2021: £3,600) as part of contributions in connection with the scheme.

New employees are only able to join the money purchase Group Personal Pension Scheme which is now used by the charity. This was set up with Friends Provident with employers making a contribution of 10% of the monthly pensionable salary to the scheme. During the year the charity made contributions of £17,454 (2021: £12,851) to this scheme.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£	£
Tanzania Hombolo	1,324	375	(362)	-	1,337	12,100	(12,100)	1,337
Nepal (electives)	150	1,500	(1,200)	-	450	1,500	(1,200)	750
Nepal	7	10,875	(9,075)	-	1,807	24,775	(23,774)	2,808
Nigeria	-	2,045	(2,045)	-	-	13,625	(13,625)	-
India	-	2,500	(2,500)	-	-	-	-	-
Bangladesh-Department of Foreign Affairs and Trade	60,714	60,863	(72,666)	15,000	63,911	-	(63,911)	-
India Purulia Hospital	-	6,250	(5,000)	-	1,250	16,713	(13,463)	4,500
Tanzania	-	-	-	-	-	375	(112)	263
Ethiopia	-	-	-	-	-	100	(100)	-
Nepal - Department of Foreign Affairs and Trade	-	-	-	-	-	86,950	(3,408)	83,542
Nepal - Legacy	-	-	-	-	-	150,000	-	150,000
	<u>62,195</u>	<u>84,408</u>	<u>(92,848)</u>	<u>15,000</u>	<u>68,755</u>	<u>306,138</u>	<u>(131,693)</u>	<u>243,200</u>

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 23 Restricted funds (Continued)

##### **Tanzania Hombolo**

Funds received to support the completion of the house building efforts in Samaria (formerly Hombolo).

##### **Nepal (electives)**

Funds received from a previous medical elective restricted to support ongoing care of previous leprosy affected patients.

##### **Nepal**

Funds received to enable the ongoing support of Anandaban Hospital, the main leprosy referral hospital in Nepal.

##### **Nigeria**

Funds transferred to support early case detection of leprosy.

##### **India**

Funds in support of Purulia Hospital and the Children Unite for Action programme helping children from leprosy affected and other marginalised families attend school and have access to other educational opportunities.

##### **Bangladesh - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

##### **India Purulia Hospital**

Funds received to support the core services at Purulia Hospital.

##### **Tanzania**

Funds received to support the Community Health Education Programme in Tanzania.

##### **Ethiopia**

Funds received in support of work carried out in Ethiopia.

##### **Nepal - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

##### **Nepal - Legacy**

Funds received from Bangor Worldwide Missionary Convention restricted for use in Nepal.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 24 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:

	Movement in funds				Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers			
Legacy Fund	100,000	-	-	-	100,000	-	100,000
Bangladesh Fund	15,000	15,000	-	(15,000)	15,000	(15,000)	-
Programme reserve	75,000	-	-	-	75,000	-	75,000
Research Fund	100,000	-	(35,000)	-	65,000	(35,000)	30,000
Development Fund	-	65,000	-	-	65,000	-	65,000
	<u>290,000</u>	<u>80,000</u>	<u>(35,000)</u>	<u>(15,000)</u>	<u>320,000</u>	<u>(50,000)</u>	<u>270,000</u>

In a recent review of the charity's reserve policy, the Board of Trustees agreed to maintain the legacy equalisation fund at £100,000 in order to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed to maintain the Programme reserve fund at £75,000 to include £50,000 allocated towards Nepal as a match funding reserve as part of project agreement for *Dignity First*. A project part funded by Department of Foreign Affairs and Trade that will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The Board agreed to maintain the Development fund at £65,000 allocated towards developing supporter engagement and acquiring new funding streams.

In the year £15,000 has been remitted to Bangladesh to continue our funding commitment towards Activating and Engaging Partnerships to reduce Leprosy in Bangladesh.

The research fund, set up in 2020, is being distributed as per agreed 3 year plan to support global research activities to achieve zero leprosy transmission by 2035, zero leprosy disability and zero leprosy discrimination. In 2022, £35,000 was remitted, £15,000 towards research in Bangladesh and £20,000 towards global research efforts which included the provision of vital research equipment in India.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 25 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	277,581	-	277,581	285,706	-	285,706
Investments	278,126	-	278,126	316,825	-	316,825
Current assets/(liabilities)	197,416	243,200	440,616	391,673	68,755	460,428
	<u>753,123</u>	<u>243,200</u>	<u>996,323</u>	<u>994,204</u>	<u>68,755</u>	<u>1,062,959</u>

#### 26 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	739	739
Between two and five years	-	739
	<u>739</u>	<u>1,478</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 27 Related party transactions

##### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

##### (i) The Leprosy Mission International (TLMI)

The Leprosy Mission Northern Ireland (TLMNI) is a member of the global organisation TLMI.

During the year, TLMNI paid grants to TLMI of £452,005 (2021 : £419,056) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £20,597 (2021: £62,878) in relation to grants payable. At the year end the charity owed TLMI £162 (2021 : £1,324) in relation to expenses incurred. At the year end, TLM International owed £954 (2021: £438) to the charity.

##### (ii) The Leprosy Mission Trading Limited (TLM Trading Ltd)

TLM Trading Ltd is the trading company of TLMI.

During the year purchases were made by the charity of £10,577 (2021: £9,576) from TLM Trading Ltd. Included within trade creditors £NIL(2021 : £1,422), due to TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £16,412 (2021: £16,510) in the year ended 31 December 2022. At the year end, TLM Trading Ltd owed £1,156 (2021: £927) to the charity.

##### (iii) The Leprosy Mission England and Wales

The Leprosy Mission England and Wales (TLMEW) is a fellow member of the global organisation TLMI.

At the year end the charity was owed, of £8,043 (2021: £7,705) by TLMEW for donations received by TLMEW on the charity's behalf. Included in creditors falling due within one year is a balance due to TLMEW of £565 (2021: £1,422).

28 Cash generated from operations	2022	2021
	£	£
(Deficit)/surplus for the year	(66,636)	37,820
Adjustments for:		
Investment income recognised in statement of financial activities	(2,188)	(420)
Profit/Loss on disposal of fixed assets	-	451
Fair value gains and losses on investments	38,700	(7,919)
Depreciation and impairment of tangible fixed assets	9,469	10,301
Movements in working capital:		
Decrease/(increase) in debtors	5,769	(2,252)
(Decrease) in creditors	(44,293)	(48,789)
<b>Cash absorbed by operations</b>	<b>(59,179)</b>	<b>(10,808)</b>

#### 29 Analysis of changes in net funds

The charitable company had no debt during the year.

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Annual report

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**Charity registration number NIC 106322**

**Company registration number NI640401 (Northern Ireland)**

**THE LEPROSY MISSION NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE LEPROSY MISSION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Noble Mrs F Davidson (Chair) Mr T Doran Mr J Caples (Honorary Treasurer) Miss J Carson Miss H Johnston Mr R Marshall
<b>National Director</b>	Mrs J Briggs
<b>Charity number</b>	NIC 106322
<b>Company number</b>	NI640401
<b>Registered office</b>	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP
<b>Investment advisors</b>	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB

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# THE LEPROSY MISSION NORTHERN IRELAND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 14
Independent auditor's report	15 - 20
Statement of financial activities	21
Statement of financial position	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### **Objectives and activities**

Leprosy still exists. It devastates the lives of people around the world.

However, there is a cure. No one should suffer from a preventable and treatable disease.

As long as leprosy afflicts individuals and communities, we are committed to breaking the chains of leprosy, addressing underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is leprosy defeated and lives transformed. We seek to do everything that we can so that children can be born into a world without being at risk of leprosy because it is no longer transmitted; anybody affected by leprosy can enjoy fullness of life; and there is inclusion, and not discrimination for people affected by leprosy.

Compelled by the example of Jesus Christ we minister and work in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission Northern Ireland (registered charity No: NIC 106322) works to raise awareness of leprosy in Northern Ireland and to raise vital resources to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities;
- The eradication of leprosy

Every two minutes someone is diagnosed with leprosy and millions more go undiagnosed every year. Evidence based studies indicate that children constitute c.10 percent of the new cases diagnosed. Leprosy can affect anyone regardless of age, gender, nationality, class or religion. However, its severest impact is on people who are marginalised or living in poverty, and it is these people, often stigmatised and left dealing with disability, that we most seek to serve.

Globally, The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 which links with our two other focus areas, working towards Zero Leprosy Disability and Zero Leprosy Discrimination.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Zero Leprosy Transmission

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to Multi Drug Therapy (MDT), the cure for leprosy.

#### Zero Leprosy Disability

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (which can spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services into countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

#### Zero Leprosy Discrimination

There are over 130 laws in different countries that legally discriminate persons affected by leprosy from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from a full participation in public, social, economic and cultural life. They also feel shame and isolate themselves due to self-stigma. Stigma and discrimination are key factors why those affected by leprosy do not seek out help.

Globally, we support people affected by leprosy to challenge injustice and self-advocate for their rights and entitlements. Together we target discriminatory law and official practice, while encouraging nation states to uphold the relevant international treaties especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. We know from what those affected by leprosy tell us that when they can bring resources into the household economy their standing in the family and wider community increases and their voice begins to be heard.

The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO).

This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy free world.

The Leprosy Mission Northern Ireland (TLMNI) supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are also given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

We have referred to The Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees have ensured that the activities undertaken will contribute to the aims and objectives of the charity and provide a benefit to the beneficiaries. The trustees are therefore confident that The Leprosy Mission Northern Ireland meets the public benefit requirements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### How we work

The charity delivers its charitable aims through grant making using global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long term sustainability.

#### Global context

The Leprosy Mission Northern Ireland is a member of The Leprosy Mission Global Fellowship (GF), made up of 30 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues within the U.K, The Leprosy Mission England & Wales, The Leprosy Mission Shop and The Leprosy Mission Scotland. The Leprosy Mission is a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGDO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now and Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a signatory of the Dochas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

#### Achievements and performance

The past twelve months has continued to be a challenging and difficult year for our work both locally and globally. As our programmes continue to be subject to disruption by political and economic instability and are still feeling the significant impacts of the global COVID-19 pandemic, we are thankful for the generosity of supporters who have sustained core services and have enabled those affected by leprosy to receive vital care and treatment.

2022 has seen financial growth for TLMNI, £759,095 total income compared to £713,819 in 2021. However, this increased level of income is due to a significant rise in restricted funds and particularly a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. Local supporters have continued to give generously throughout the year, however general donations and gifts received decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to the pandemic in 2020. As well as the impact of the uncertain economic climate upon supporter giving in the last quarter of the year, this decrease was directly due to not delivering a 4th appeal in the year which had occurred in both 2021 and 2022 as part of our emergency response to the covid crisis which was unfolding in India and Nepal. This is in line with UK benchmarking for individual giving/ donations where increased giving due to covid was expected to re-adjust itself post pandemic. Appeal giving will be reviewed at the start of 2023 and plans put in place to help boost future giving.

In this financial context, The Leprosy Mission Northern Ireland (TLMNI) has continued to provide core funds to our long term partners, over the past year. Good financial and long term planning has enabled the charity to continue to provide significant funds, totalling £452,005 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMi). This is an increase of 9% compared to the previous year (2021: £415,847) and is the largest amount remitted by the charity to date. The Board of Trustees are delighted that the charity has been able to continue to remit high levels of overseas funding. Remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £139,985, India £26,879, Nepal £99,142, Nigeria £43,405, Tanzania £30,875, and Ethiopia £30,000 as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £81,719. A significant increase to the levy was transferred in 2022 due to the impact of a Global Fellowship agreed policy to increase contributions by 1% at the source of Global Fellowship member's income. This contribution helps co-ordinate efforts to meet the needs of those affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Funds transferred to Bangladesh totaled £139,985 which included support towards research and emergency funding for the Chittagong Hill Tracts project and flooding relief efforts in Sylhet area and DBLM (Danish Bangladesh Leprosy Mission) hospital where TLMNI was able to cover a significant shortfall in funds and enabled core services to continue to the end of the year. Funds of £45,061 were transferred in support of 'Activating and Engaging Partnerships to reduce leprosy in Bangladesh'(AEP). 2022 was the final year of a 3 year grant (Sept 2019 – Sept 2022) from Department of Foreign Affairs and Trade (DFAT) for this critical project. Given the investment over the past 3 years and the significant results achieved, TLMNI transferred an additional £15,000 in quarter 4 to maintain project delivery and will continue to fund a new phase of AEP, 2023-2025, in partnership with TLM England & Wales to build upon the programme successes to date. During the year the charity received a secondary grant from the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled the following successes throughout the past year:

#### India

In partnership with other global TLM members, funding support achieved:

- 13,144 cases of leprosy were seen at Purulia Hospital (1086 new and 12058 revisits)
- 741 individuals treated at outpatients due to leprosy complications
- 34 reconstructive surgeries for leprosy affected
- 29,067 clinical laboratory investigations and physio interventions provided to the community
- 4,953 items of footwear were made for leprosy affected people, giving increased mobility, and helping to prevent further disability
- 23 individuals referred for livelihood training
- Initiative to start a physiotherapy College at Hospital commenced in 2022

As a result of the Children Unite for Action programme:

- 28 Children Parliaments were supported to provide children a larger platform to learn and participate in different activities focused on the importance of personal hygiene and advocating for their rights and developing leadership and communication skills
- 5 Child Protection committees were also formed as result of the work of the Children's parliaments
- 820 children participated in group study sessions helping them improve in their studies and exam performance
- 29 'hobby classes' were facilitated that helped children affected by leprosy and disabilities participate in games, drawing competitions, sports and cultural activities (eg: dance & music events)
- 10 out of 25 schools have now disability friendly environments as a result of local advocacy efforts
- 28 children with leprosy and 8 children with disabilities have been enrolled in schools
- 20 students, who had previously dropped out, have been re-enrolled in schools and vocational training centres
- 211 students received financial assistance to enable them to attend school
- 41 children affected by leprosy and disability have been trained as 'champions'. These children have been provided with capacity building trainings to participate in advocacy activities in the community, raise their voice against discrimination and advocate for their rights. These champions are helping other children access their rights also.
- 328 affected children have undergone disability assessments by hospital physiotherapists. 24 children are trained and are practicing self care
- 1,625 children trained on WASH (Water, Sanitation & Hygiene). This is particularly critical as part of efforts to curb transmission of communicable diseases

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Bangladesh

In partnership with other global TLM members, funding support achieved:

- 146 new leprosy cases were found and diagnosed through Chittagong Hills Tract programme
- 83 government health staff and 28 civil society leaders were trained on leprosy and rabies awareness. This training enabled community awareness sessions for 2431 people
- 44 leaders of people's organisations were trained on the rights to health care for people affected by leprosy
- 137 people were able to access life time benefits from the Government of Bangladesh due to advocacy efforts
- 279 self help group members were able to access loans to start or expand their local businesses to generate/ increase incomes to help provide basic needs for their families
- 426 new cases of leprosy were found as part of the DFAT funded AEP project, totalling 1195 new cases across the 3 years of the project
- 618 training days in leprosy detection and treatment were provided through AEP to Government and NGO health-workers, as well as 168 training days provided on leprosy complication management
- Through the delivery of AEP 6,226 community members benefitted from leprosy awareness sessions/ training, empowering them to recognise leprosy's signs and symptoms and seek diagnosis and treatment. They learned that leprosy is curable, disability is preventable on early diagnosis and that persons affected should be treated with respect and not subjected to stigma and discrimination. Through the project's life, the proportion of people affected by leprosy/disability surveyed, that reported improved inclusion in their communities increased to 95% from a baseline of 75%.
- An upgraded research laboratory was fully functioning at DBLM hospital by the end of the year
- 4 Research projects were implemented and enabled
  - Screening 1,912 contacts (of leprosy affected persons) where 4 new cases were found
  - Geo-mapping of 4,276 leprosy patients which enabled the analysis of cluster groups of cases and also determined accurate definitions of each cluster
  - Training & workshop sessions for the implementation of future drug trials
- The Leprosy Mission Bangladesh won the NTD Innovation Prize. The prize came with \$40,000 dollars of funding that will be used to expand a project first implemented during the pandemic: a digital solution connecting medical staff with people suffering leprosy complications. Approximately 2,500 people in Bangladesh require treatment for leprosy complications each year, but only six hospitals are equipped for these services. TLM Bangladesh used digital platforms to connect TLM's medical staff with these patients, their family members and local leprosy people's organisations. The 2022 Prize will allow TLM to scale this project to serve even more people.

### Ethiopia

Seed funding was provided for the commencement of a new project, Dare to Dream, in 2023 which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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##### **Tanzania**

In partnership with the Anglican Diocese of Central Tanganyika (DCT) we continue to support work at Hombolo Hospital and through the Community Health Education Programme (CHEP). Unfortunately, the CHEP Director resigned during the year and was not replaced immediately by DCT. This led to difficulties in the implementation of activities and caused a number of delays during the year. Despite these circumstances the following achievements occurred:

- Leprosy screening continued in 6 villages in Dodoma region where 192 individuals were screened for leprosy.
- 45 new cases of leprosy were confirmed during the year at Hombolo Hospital
- 2,687 people benefitted from community awareness sessions in the villages which advocated for the importance of early case detection to help reduce disability and social stigma
- 5 self help groups were successfully supported to introduce the production of small scale vegetables, irrigation, tailoring, livestock keeping and cash crops cultivation. As a result, leprosy affected individuals are better able to care for themselves and generate income for their family needs. These groups also provided a network for leprosy case follow up, particularly around self care for nerve damage.
- A thorough review of all houses built in village of Samaria (previously by volunteers from Northern Ireland) had been conducted in 2021 and a snagging list drawn up and budget agreed for the completion of final works on all homes. This work was completed in 2022, providing safe and secure homes for leprosy affected families to thrive in. This included the installation of doors and windows where required and the repair of any frames or building works

##### **Nigeria**

- 494 general health workers, traditional healers & community volunteers (in Kogi and Kwara states) have been trained on how to identify, refer and, if qualified, diagnose and manage cases of leprosy and other neglected tropical diseases. Rates of referral from the communities have increased following the training.
- 20 government health workers were trained to diagnose leprosy through skin slit smears as most patients are missed at government health clinics due to wrong diagnosis. This has enhanced early detection.
- 19 new cases of leprosy were found during skin camps by newly trained health workers and 27 other neglected tropical diseases. All leprosy cases have been registered and are receiving MDT, the cure for leprosy.
- 15 people participated in contact tracing as a result of the leprosy cases found. All family members were negative for leprosy.
- 76 members from 4 self care groups received training on how to manage their ulcers and improve general hygiene. As a result of training group members are actively mobilized to support other members in the self help groups. There is significant improvement in ulcer management and wound healing, and a reduction in ulcer reporting and amputation of limbs.
- 872 young people attended school based workshops to improve their personal and environmental hygiene helping to prevent disease. Information was provided on hygiene, hand washing, proper sanitation, and disposal of waste material, signs and symptoms of leprosy and other neglected tropical diseases and where to go for help when needed. This has led to improvement in health and environmental cleanliness with wider impacts for all community members who have adopted health practices such as proper storage of drinking water, frequent hand washing and getting rid of refuse correctly.
- 1,853 people across 9 communities were reached with information on symptoms, causes and treatment of leprosy and other neglected tropical diseases.
- Essential equipment for the Eye Clinic at Qua Iboe Church Leprosy Hospital in Ekpene Obom was provided to help in the early detection and treatment of eye problems associated with leprosy.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Nepal

Despite another difficult year, Anandaban hospital, the main leprosy referral hospital in Nepal, continued to provide high standards of care by providing consultation for over 36,000 outpatients visits and caring for 1170 inpatients. Alongside the support of global partners the following was achieved:

- 122 new cases of leprosy were diagnosed through the hospital
- 7,004 leprosy patients were seen at outpatient clinics
- 665 leprosy surgical interventions occurred and 226 ulcer septic surgeries conducted for leprosy affected
- 188 reconstructive surgeries occurred for leprosy patients helping restore mobility in leprosy affected limbs
- 1,318 items of footwear & 28 prostheses were distributed
- 801 supportive appliances were provided to 333 individuals
- 3,516 physiotherapy sessions were delivered for 1,419 leprosy patients
- 636 leprosy affected patients received counselling sessions
- 6,329 patient sessions were conducted at outreach satellite clinics
- The Leprosy Mission Nepal opened their new trauma centre at Anandaban Hospital on Sunday 18 September expanding maternity, pediatric and emergency services to attract more people to the hospital

#### Global Achievements

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic advocacy posts and activities. The following key global advocacy achievements occurred during the year:

- The Leprosy Mission was represented at two sessions at the Global Disability Summit in February 2022. This was the second ever Global Disability Summit which called for new, ambitious, and widespread commitments on disability from a variety of crucial stakeholders. The Leprosy Mission hosted an event entitled '[Why NTDs Should Be Part of the Disability Conversation](#)' and another session that looked at the [We Are Able project](#), which is helping provide food security through empowering self-advocates across Africa.
- To mark World Leprosy Day 2022, Mathias Duck, Global Advocacy Lead, hosted a ten hour '#AskMeAnything' session on *Reddit*. This same subreddit has hosted 'Ask me Anything' events for the likes of Barack Obama and Bill Gates, as well as many other noteworthy people. With 750 comments and thousands of engagements, this effort raised awareness of leprosy amongst new audiences across the globe.
- The second ever Global Forum of Organisations of Persons Affected by Leprosy was hosted in Hyderabad in November. The Leprosy Mission sponsored 12 leprosy affected people to attend the forum in-person. TLM Northern Ireland funded one of these individuals. This gave them the opportunity to meet with similar organisations to learn from one another, to raise their combined voices, and develop opportunities for further collaboration.
- The 21st International Leprosy Congress (ILC) took place in Hyderabad in November. There were over 100 TLM colleagues at ILC and TLM made more than 50 presentations across the three-day Congress.
- The Leprosy Mission hosted a side event at the 15th CRPD Conference in New York in June. The topic of the side event was: Economic Empowerment for persons with disabilities and persons affected by leprosy: Challenges and Successes from projects across Asia and Africa.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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**Research** – In 2022, funds had been allocated towards the costs of the first ever TLM global research workshop, bringing together our researchers from across the globe for mutual learning and support; to share findings and agree future collaboration projects. Unfortunately, the workshop did not take place due to ongoing travel restrictions and funds were reallocated to

- Send 4 researchers from TLMI-Bangladesh to the Leprosy Research Initiative Data Analysis workshop in Nepal

The aim of the workshop was to strengthen the capacity of researchers on research methods, and particularly data analysis and skills development. Results demonstrated a high overall satisfaction with the workshop and content. Attendees funded by support from Northern Ireland increased their knowledge about data analysis terms and software and enhanced their data management skills. Attendees plan to use their learning in future research proposals by enriching field programmes with quality data analysis. Research is critical in our fight to end leprosy and investment in the capabilities and competence of our researchers is vital as we progress towards the achievement of our long term vision.

- Purchase of Gel doc equipment for Stanley Browne Laboratory, India

Gel imaging system is a basic instrument facility for research laboratories and is used for various research activities, including diagnostic work, by amplifying genes and taking images to allow further analysis and also presentation of results. The purchase of this equipment enables the laboratory to do this work and contribute results on a global scale.

**Fundraising** – During the year, the charity also contributed to the costs of a Global Fundraising campaign whereby 9 TLM member countries collaborated to increase global supporter engagement delivering an integrated and multi channel campaign using case studies of leprosy affected children in India, Nepal and Nigeria. This campaign, a first for the Global Fellowship, was a huge success in raising awareness and raising funds and currently has a return on investment of 1:9 alongside building capability and confidence amongst smaller fundraising members. We were also able to directly support TLM Norway, who are volunteer led and became a member of the Global Fellowship in 2020, to develop and purchase promotional materials to start fundraising in churches across Norway.

#### **Where our Support Comes From**

Income is received from a variety of sources, with the majority of funds raised from individuals (including legacy giving) and Churches across Northern Ireland. Our core supporter base continues to faithfully prioritise people affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and everyone.

Funding grants were also received during the year from The Fermanagh Trust and TBF & KL Thompson Trust. We pay particular thanks to the Board of Trustees of these Trusts and organisations for their financial support and commitment of our work. As already noted, a funding grant was also received from Department of Foreign Affairs and Trade (DFAT) for 'Dignity First' project in Nepal. A 3 year project (2023-2025) that seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

A 40% increase in legacies was received during the year, £286,436 compared to £205,263 in 2021. Funds received from gifts in wills and the generous giving of faithful supporters enabled us to continue to fund overseas commitments and provide additional emergency funds for some hospitals and community programmes. Over half of total legacy funds received was due to a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. This legacy was received at a time when the charity had been notified by DFAT of a shortfall of funds for the Dignity First project in Nepal. This funding came at the 'right time' and enabled TLMNI to honour project budgets and framework as originally planned. It was a direct answer to prayer for which we are truly thankful.

General donations (including responses to direct marketing appeals) and gifts received in 2022 decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to 2021. This is partly due to giving from individuals returning to 'normal' patterns after increased giving as a result of the COVID pandemic and partly due to the impact of the uncertain economic climate and cost of living crisis upon supporter giving in the last quarter of the year.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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In May 2022, the charity held our first large in-person event (*Help Make it Zer0*) since the pandemic, in the T3 conference centre in Lisburn. Over one hundred supporters, staff and volunteers joined together to hear stories of hope and transformation and to hear the call to make leprosy a thing of the past. We were delighted that Brent Morgan, TLM International Director, was also able to be with us. Brent shared powerfully about the vision and the pathway to seeing leprosy defeated. As part of this event, we launched a campaign to recruit more supporters, and to see the target of 500 regular givers achieved by 2025 (the end of our current strategy). During the year, we acquired 45 new regular givers giving a total of 196 regular givers in the year. This, alongside uplifts from current regular givers, enabled an increase of over £40,000 in the year (19%) compared to the previous year.

Church giving, which had suffered as a result of the impact of COVID pandemic, increased slightly during the year and Trustees are hopeful that it will return to pre-pandemic levels in the 2023. The Leprosy Mission Northern Ireland relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith based organisations. These Church Representatives are the life blood of all that we do, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and ensuring those that financially support TLMNI are provided with regular updates about how their giving is helping to transform lives every day. Unfortunately, the impact of the pandemic has continued to be felt in 2022 with reduced church activities in the past year. Many church groups had not resumed normal activities in 2022 and if they had, there was a reluctance to invite external speakers such as from The Leprosy Mission to events or services. 50 speaking engagements occurred in 2022 - an increase of 19 from 2021, but still less than 50% compared to pre-pandemic levels. Trustees are encouraged that activities are returning and are hopeful that normal levels of events and engagements will resume in the new year. However, with declining church attendance and an aging profile of 'TLM Church Supporter/Rep' it is an area of concern for the future as we continue to find meaningful ways to connect and engage with churches across Northern Ireland.

In 2022, the charity continued to strengthen online engagement activities and prioritised digital communications through the development of engagement through social media platforms and the creation of videos that could be used to promote and raise awareness, and to help supporters hear first hand accounts from leprosy affected people and frontline TLM staff. Monthly prayer emails were circulated via email, programme updates from overseas partners were disseminated via videos and podcasts and capacity was diverted to website development and communication through social media channels. There was a 17% increase in visitors to the website compared to previous years, however a 40% decrease in online giving as supporters reverted back to more traditional ways of giving. This is an area that will require further review as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

The results for the period are set out on pages 21 to 41. The charity returned net outgoing resources of £66,636 (2021: net incoming resources of £37,820) of which there were unrestricted net outgoing resources of £241,081 (2021: net incoming resources of £46,260) and restricted net incoming resources of £174,445 (2021: net outgoing resources of £8,440).

As at 31 December 2022, the level of unrestricted reserves held was £753,123, of which £270,000 has been designated by the Board at the year end.

In light of the fundraising challenges faced in recent years, the turbulent economic forecast for 2023 and increased legacy giving, over which trustees have no influence year on year, the trustees continue to review levels of reserve and designated funds position of the charity at the end of 2022.

In calculating our reserves we exclude those funds committed in property and equipment necessary to undertake our work. The restricted funds are not included in the Trustees' view of reserves' needs because they are held by the charity for only as long as necessary before transfer to the respective project or country. In an uncertain and volatile climate, Trustees are keen to ensure sustainability both locally and globally, whilst at the same time ensure that funds, where possible, are remitted on to overseas projects. Capacity constraints globally, alongside the receipt of funds late in the year, have meant that this has been difficult to achieve. However, after a further review of the Reserves position, Trustees agreed to develop a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. The Trustees have retained the charity's programme reserve at 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for Dignity First project in Nepal 2023-2025. Reserves will be kept under review as per normal financial monitoring procedures.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global pandemic and/or economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods

Our Global Strategy, 2019-2023, outlines the long term change we want to see as well as the priorities that we will focus on globally. It is centred on Christ, with the main priority of reducing transmission as we work towards our long term goal of zero leprosy transmission by 2035. This links in with our two other focus areas of zero disability and zero discrimination. Following a mid term review of our Global strategy in 2022, alongside a 10 year Global Fellowship review, it was agreed to extend the current global strategy until end of 2024. Work will occur throughout 2023 on the development of a new global strategy and timings of the launch of a new global strategy will be aligned with celebrations to mark 150 year anniversary of The Leprosy Mission in 2024.

Locally, in 2022, we continued to deliver TLMNI's strategy 2021-25, *It's Time to Make Leprosy a Thing of the Past*, with all capacity and resources aligned to meet agreed goals across 3 strategic pillars of Engage, Enable and Excel. KPIs for first year of the strategy were reviewed as part of our Board & Staff Annual Country Learning sessions in March 2022 with key priorities agreed for the year ahead to increase the number of regular givers and the development of digital relationships and organizational digital capability to ensure that the organisation is fit for the future. A mid term strategy review is planned for 2023.

In 2023, The Leprosy Mission Northern Ireland will plan to continue to support programmes and projects in India, Nepal, Nigeria, Tanzania, Bangladesh and Ethiopia with an increasing focus on prioritising more funding on projects that work towards our global strategic goals of zero transmission, zero disability and zero discrimination with a particular focus on research to see an end to leprosy. The long term viability of work in Tanzania will be reviewed in 2023 to ensure that funding provided is the best way to achieve our global strategic priorities. Further local research and relationship building with local trusts and grant providers will occur to maximise on any opportunities to apply for project funding. In partnership with TLM England and Wales and TLMi-Bangladesh, after the successes of the DFAT funded programme, a new phase of the AEP programme to activate and engage partnerships to reduce leprosy in Bangladesh will commence in 2023. We will also commence a new 3 year programme in Ethiopia, Dare to Dream, in partnership with TLM England and Wales and TLMi-Ethiopia, which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership. We will also continue to strengthen relationships with our current supporter base and invest in the acquisition of new donors.

#### Structure, governance and management

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble

Mrs F Davidson (Chair)

Mr T Doran

Mr J Caples (Honorary Treasurer)

Miss J Carson

Miss H Johnston

Mr R Marshall

Mr J Caples was re-elected as director and Treasurer for a further three years in June 2022 and Mrs F Davidson was re-elected as Board Chairperson for a further two years in June 2022. Miss H Johnston and Mr R Marshall were also re-elected to the Board in June 2022.

3 Trustee meetings occurred online during the year, utilising Zoom, with Trustees meeting in person for the Board & Staff Annual Country Learning day and engagements events throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

## THE LEPROSY MISSION NORTHERN IRELAND

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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##### **Qualifying third party indemnity provisions**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of the company winding up.

New Trustees are recruited as per the Memorandum and Articles of Association. In 2020, as per our organizational policy, an audit of current Board Trustees skills was completed to highlight strengths and identify any deficits in light of our new strategy. Results were collated and presented as part of our Annual Country Learning in 2021, identifying the ongoing need to strengthen the Board in the areas of fundraising and international development. It was also agreed to explore ways in which we could include the voices of our overseas partners and beneficiaries in our review and decision-making processes. Despite initial interest received from different individuals in 2021 no expressions of interest were received by the deadline and a decision was taken to postpone further recruitment until 2022. The process was restarted during the year with promotion occurring across a number of fronts. 3 Expressions of interest were received by the end of the year with follow up 'conversations with purpose' planned for early 2023. The Governance & Nominations committee met 2 times during the year to facilitate this process.

During the year the Finance & Audit Committee also met 4 times and the Supporter Engagement committee met once. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Resource Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM England & Wales) are also co-opted members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

##### ***Governance & Nominations Sub-Committee:***

Mr Tom Doran  
Mrs Fiona Davidson (Chair)  
Mrs Joanne Briggs

##### ***Finance & Audit Sub-Committee:***

Mr Jim Caples, Hon. Treasurer (Chair)  
Mrs Fiona Davidson  
Mr Mark Noble  
Mrs Joanne Briggs  
Mrs Joy Jamieson

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Supporter Engagement Sub-Committee**

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

Mrs Jo-Anne Thompson (TLMI Head of Resource Development)

Mr Stuart Towell (TLMEW Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. The charity currently employs 3 full time and 3 part time members of staff. During the year, fixed term contracts for the roles of Communications Officer (Digital) and Programme Funding Officer were extended for a further 1 year until August 2023. A strategic review of both roles, including an analysis of return on investment, will occur in early 2023.

During the year, a safety and security policy was developed and approved and a named Trustee appointed to support the National Director with safety and security matters. A significant amount of work was also given to the implementation of our safeguarding policy and procedures. A fire risk assessment was also conducted by FIRE NI in September with recommendations to be reviewed and implemented in 2023. At the end of 2022, all staff participated in TLM Global staff engagement survey with high results achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2023 and plans put in place to further strengthen and develop the current staff team. TLM Member Review (a Global Fellowship peer review and internal audit) is also due to be conducted in 2023 in line with global policies.

#### **Safeguarding**

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with Children, young people and vulnerable adults. We are committed to safeguarding children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2022, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. A named Trustee, appointed in 2021 to support the National Director, with safeguarding matters remains in place, and ensures that the Board is fully updated as required. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International. Further training on safeguarding matters will be delivered in 2023.

#### **Key Management Personnel Remuneration**

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the National Director for her leadership over the past year and to the whole staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2022 and for all that they do to help make leprosy a thing of the past.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Statement of trustees' responsibilities

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

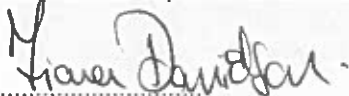
#### Auditor

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.



Mrs F Davidson (Chair)

Trustee

Date: 22/05/2023.

# THE LEPROSY MISSION NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **THE LEPROSY MISSION NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## **THE LEPROSY MISSION NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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##### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## **THE LEPROSY MISSION NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**THE LEPROSY MISSION NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN**

22/05/23

**Chartered Accountants  
Statutory Auditor**

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	448,030	219,188	667,218	623,517	25,643	649,160
Charitable activities	4	-	86,950	86,950	-	58,765	58,765
Other trading activities	5	939	-	939	3,524	-	3,524
Investments	6	2,188	-	2,188	420	-	420
Other income	7	1,800	-	1,800	1,950	-	1,950
<b>Total income</b>		<b>452,957</b>	<b>306,138</b>	<b>759,095</b>	<b>629,411</b>	<b>84,408</b>	<b>713,819</b>
<b><u>Expenditure on:</u></b>							
Raising funds	8	91,754	-	91,754	88,182	-	88,182
Charitable activities	9	560,438	131,693	692,131	510,691	92,848	603,539
Other	14	-	-	-	452	-	452
<b>Total resources expended</b>		<b>652,192</b>	<b>131,693</b>	<b>783,885</b>	<b>599,325</b>	<b>92,848</b>	<b>692,173</b>
Net gains/(losses) on investments	15	(41,846)	-	(41,846)	16,174	-	16,174
<b>Net (outgoing)/ incoming resources before transfers</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>46,260</b>	<b>(8,440)</b>	<b>37,820</b>
Gross transfers between funds		-	-	-	(15,000)	15,000	-
<b>Net movement in funds</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>31,260</b>	<b>6,560</b>	<b>37,820</b>
Fund balances at 1 January 2022		994,204	68,755	1,062,959	962,944	62,195	1,025,139
<b>Fund balances at 31 December 2022</b>		<b>753,123</b>	<b>243,200</b>	<b>996,323</b>	<b>994,204</b>	<b>68,755</b>	<b>1,062,959</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE LEPROSY MISSION NORTHERN IRELAND**

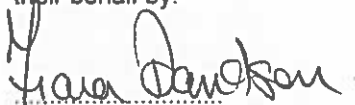
**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	17		277,581		285,706
Investments	18		278,126		316,825
			<u>555,707</u>		<u>602,531</u>
<b>Current assets</b>					
Debtors	20	22,915		28,684	
Cash at bank and in hand		451,105		509,441	
		<u>474,020</u>		<u>538,125</u>	
<b>Creditors: amounts falling due within one year</b>	21	<u>(33,404)</u>		<u>(77,697)</u>	
Net current assets			440,616		460,428
<b>Total assets less current liabilities</b>			<u>996,323</u>		<u>1,062,959</u>
<b>Income funds</b>					
Restricted funds	23		243,200		68,755
<u>Unrestricted funds</u>					
Designated funds	24	270,000		320,000	
General unrestricted funds		483,123		674,204	
			<u>753,123</u>		<u>994,204</u>
			<u>996,323</u>		<u>1,062,959</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees and authorised for use on 23/5/23 and signed on their behalf by:



Mrs F Davidson (Chair)  
Trustee



Mr J Caples (Honorary Treasurer)  
Trustee

Company Registration No. NI640401

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	28		(59,179)		(10,808)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,345)		(1,945)	
Purchase of investments		-		(125,000)	
Investment income received		2,188		420	
<b>Net cash generated from/(used in) investing activities</b>			843		(126,525)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(58,336)		(137,333)
Cash and cash equivalents at beginning of year			509,441		646,774
<b>Cash and cash equivalents at end of year</b>			451,105		509,441

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# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Charity information

The Leprosy Mission Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Lagan House, 2a Queen's Road, Lisburn, Co Antrim, BT27 4TZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 investment and certain financial instruments 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 charitable company 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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable activities. Where unconditional grants are offered, they are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and staff costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs and governance costs are allocated to charitable activities based on the allocation of grant funding. Where staff costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the allocation of grant funding. The allocation of the support costs is analysed in note 11.

Fund-raising costs are those incurred in seeking voluntary contributions in support of the charitable activities.

### 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:

Land and buildings	2% Straight Line
Fixtures and fittings	25% Reducing balance

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.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

The charity participated in the Leprosy Mission Central Pension Scheme, a multi employer defined benefit scheme. The employer, The Leprosy Mission International, is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, the scheme is accounted for as if it was a defined contribution scheme.

For new employees the charity now contributes to a Group Personal Pension Scheme (GPP). Employers make a contribution of 10% of the monthly pensionable salary. Contributions are charged to the Statement of Financial Activity as they become payable in accordance with the rules of the scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these assets' lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets' lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

###### Pension Liability

Judgements are made in relation to the calculation of the pension deficit at the year end. The trustees used external professional actuarial advice to provide the year end provision.

###### Restricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of donations received.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	353,694	27,088	380,782	418,254	25,643	443,897
Legacies receivable	94,336	192,100	286,436	205,263	-	205,263
	<u>448,030</u>	<u>219,188</u>	<u>667,218</u>	<u>623,517</u>	<u>25,643</u>	<u>649,160</u>

#### Donations and gifts

Donations and gifts are received in support of people and countries which are affected by leprosy. Unrestricted funds are at the discretion of the trustees how funds are allocated between countries and specific projects. During the year, a generous legacy of £150,000 was received via Bangor Worldwide Missionary Convention restricted for use in Nepal.

### 4 Charitable activities

	Support to those affected by leprosy	Support to those affected by leprosy
	2022	2021
	£	£
Department of Foreign Affairs and Trade	<u>86,950</u>	<u>58,765</u>

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. In 2021 70,000 Euros was received from the Department of Foreign Affairs and Trade (Irish Aid Civil Society Fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	<u>939</u>	<u>3,524</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2,188	420

### 7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental Income	1,800	1,950

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	13,377	15,826
Publications	40,003	42,372
Staff costs	25,265	16,802
Shared service costs	11,700	11,700
Fundraising and publicity	90,345	86,700
<u>Trading costs</u>		
Goods for resale	1,303	938
Staff costs	106	544
Trading costs	1,409	1,482
	91,754	88,182

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 9 Charitable activities

	Support to those affected by leprosy 2022 £	Support to those affected by leprosy 2021 £
Staff costs	169,126	120,897
Depreciation and impairment	9,468	10,301
Activities undertaken directly	7,562	6,022
Foreign exchange movements	(408)	4,080
	<u>185,748</u>	<u>141,300</u>
Grant funding of activities (see note 10)	452,005	415,847
Share of support costs (see note 11)	31,470	25,917
Share of governance costs (see note 11)	22,908	20,475
	<u>692,131</u>	<u>603,539</u>
<b>Analysis by fund</b>		
Unrestricted funds	560,438	510,691
Restricted funds	131,693	92,848
	<u>692,131</u>	<u>603,539</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 10 Grants payable

	Support to those affected by leprosy 2022 £	Support to those affected by leprosy 2021 £
Bangladesh	94,924	72,905
Bangladesh (Department of Foreign Affairs and Trade)	45,061	62,564
Ethiopia	30,000	27,412
Global contribution	81,719	44,000
India	26,879	56,125
Nepal	99,142	81,437
Nigeria	43,405	51,172
Tanzania	30,875	20,232
	<u>452,005</u>	<u>415,847</u>

The above grants were paid to fund the global work carried out by The Leprosy Mission International.

**THE LEPROSY MISSION NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

11 Support costs	Support Governance costs	2022 Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	
Staff costs	-	9,956	10,103	10,103	grant funding
Pension contributions	-	3,600	3,600	3,600	grant funding
Travel & subsistence	4,954	-	-	355	grant funding
Insurance	3,466	355	-	2,804	grant funding
Rates	561	2,804	-	529	grant funding
Heat & light	1,716	561	-	1,600	grant funding
Repairs & maintenance	1,323	1,716	-	4,971	grant funding
Telephone	2,945	1,323	-	2,831	grant funding
Computer costs	5,911	2,945	-	3,556	grant funding
Print, post & stationery	1,124	5,911	-	1,362	grant funding
Equipment costs	1,897	1,124	-	1,372	grant funding
Sundry	2,103	1,897	-	1,513	grant funding
Subscriptions	2,063	2,103	-	1,815	grant funding
Bank charges	1,559	2,063	-	2,030	grant funding
Training	1,848	1,559	-	1,179	grant funding
		1,848	-		
Audit fees	-	5,436	4,296	4,296	Governance
Legal and professional	-	3,916	2,476	2,476	Governance
	<u>31,470</u>	<u>22,908</u>	<u>20,475</u>	<u>46,392</u>	
Analysed between					
Charitable activities	<u>31,470</u>	<u>22,908</u>	<u>20,475</u>	<u>46,392</u>	

Governance costs includes payment to auditors of £5,436 (2021- £4,296) for audit fees.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Trustees

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

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable expenditure	5	4
Management and administration of the charity	1	1
	<u>6</u>	<u>5</u>

##### Employment costs

	2022 £	2021 £
Wages and salaries	174,541	128,754
Shared service costs	11,700	11,700
Social security costs	12,436	6,741
Other pension costs	21,069	16,451
	<u>219,746</u>	<u>163,646</u>

The charity considers its key management personnel to comprise of the directors (known as trustees) and the National Director. The total employment benefits including employer pension contributions of the key management personnel were £54,956 (2021: £51,686).

There were no employees whose annual remuneration was £60,000 or more.

#### 14 Other

	Total £ 2022	Unrestricted funds 2021
Net loss on disposal of tangible fixed assets	-	452
	<u>-</u>	<u>452</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	(41,846)	16,174
	<u>(41,846)</u>	<u>16,174</u>

#### 16 Transfers

Transfers from unrestricted funds to restricted funds in the previous year arose in relation to match funding of £15,000 regarding Bangladesh - Department of Foreign Affairs and Trade project.

#### 17 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2022	303,876	36,685	340,561
Additions	-	1,345	1,345
	<u>303,876</u>	<u>38,030</u>	<u>341,906</u>
At 31 December 2022	303,876	38,030	341,906
<b>Depreciation and impairment</b>			
At 1 January 2022	30,388	24,468	54,856
Depreciation charged in the year	6,078	3,391	9,469
	<u>36,466</u>	<u>27,859</u>	<u>64,325</u>
At 31 December 2022	36,466	27,859	64,325
<b>Carrying amount</b>			
At 31 December 2022	<u>267,410</u>	<u>10,171</u>	<u>277,581</u>
At 31 December 2021	<u>273,488</u>	<u>12,218</u>	<u>285,706</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 18 Fixed asset investments

	Investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2022	316,825	8,355	325,180
Movements	(41,846)	653	(41,193)
Transfers	3,147	(3,147)	-
	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
<b>Carrying amount</b>			
At 31 December 2022	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
At 31 December 2021	<u>316,825</u>	<u>8,355</u>	<u>325,180</u>

### 19 Financial instruments

	2022	2021
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	278,126	316,825

### 20 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Accrued income	12,437	17,107
Other debtor	6,743	8,793
Prepayments	3,735	2,784
	<u>22,915</u>	<u>28,684</u>

### 21 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,852	4,630
Other creditors	24,005	66,931
Accruals and deferred income	6,547	6,136
	<u>33,404</u>	<u>77,697</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 22 Retirement benefit schemes

##### Defined benefit schemes

The charity participated in the Leprosy Mission Central Pension Scheme, a non contributory multi-employer defined benefit scheme. The employer The Leprosy Mission International is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, that scheme is accounted for as if it is a defined contribution scheme.

At 31 December 2022 the liability attributable to The Leprosy Mission Northern Ireland was £Nil (2021: £Nil), with the gain of £Nil (2021: £Nil) being recognised in the Statement of Financial Activity for the year. During the year the charity made contributions of £3,600 (2021: £3,600) as part of contributions in connection with the scheme.

New employees are only able to join the money purchase Group Personal Pension Scheme which is now used by the charity. This was set up with Friends Provident with employers making a contribution of 10% of the monthly pensionable salary to the scheme. During the year the charity made contributions of £17,454 (2021: £12,851) to this scheme.

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**23 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021		Movement in funds		Transfers		Balance at 1 January 2022		Movement in funds		Balance at 31 December 2022	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Tanzania Hombolo	1,324	375	375	(362)	-	1,337	12,100	(12,100)	1,337			
Nepal (electives)	150	1,500	1,500	(1,200)	-	450	1,500	(1,200)	750			
Nepal	7	10,875	10,875	(9,075)	-	1,807	24,775	(23,774)	2,808			
Nigeria	-	2,045	2,045	(2,045)	-	-	13,625	(13,625)	-			
India	-	2,500	2,500	(2,500)	-	-	-	-	-			
Bangladesh-Department of Foreign Affairs and Trade	60,714	60,863	60,863	(72,666)	15,000	63,911	16,713	(13,463)	4,500			
India Purulia Hospital	-	6,250	6,250	(5,000)	-	1,250	375	(112)	263			
Tanzania	-	-	-	-	-	-	100	(100)	-			
Ethiopia	-	-	-	-	-	-	86,950	(3,408)	83,542			
Nepal - Department of Foreign Affairs and Trade	-	-	-	-	-	-	150,000	-	150,000			
Nepal - Legacy	-	-	-	-	-	-	-	-	-			
	<u>62,195</u>	<u>84,408</u>	<u>84,408</u>	<u>(92,848)</u>	<u>15,000</u>	<u>68,755</u>	<u>306,138</u>	<u>(131,693)</u>	<u>243,200</u>			

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**23 Restricted funds (Continued)**

**Tanzania Hombolo**  
 Funds received to support the completion of the house building efforts in Samaria (formerly Hombolo).

**Nepal (electives)**  
 Funds received from a previous medical elective restricted to support ongoing care of previous leprosy affected patients.

**Nepal**  
 Funds received to enable the ongoing support of Anandaban Hospital, the main leprosy referral hospital in Nepal.

**Nigeria**  
 Funds transferred to support early case detection of leprosy.

**India**  
 Funds in support of Purulia Hospital and the Children Unite for Action programme helping children from leprosy affected and other marginalised families attend school and have access to other educational opportunities.

**Bangladesh - Department of Foreign Affairs and Trade**  
 Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

**India Purulia Hospital**  
 Funds received to support the core services at Purulia Hospital.

**Tanzania**  
 Funds received to support the Community Health Education Programme in Tanzania.

**Ethiopia**  
 Funds received in support of work carried out in Ethiopia.

**Nepal - Department of Foreign Affairs and Trade**  
 Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

**Nepal - Legacy**  
 Funds received from Bangor Worldwide Missionary Convention restricted for use in Nepal.

**THE LEPROSY MISSION NORTHERN IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**24 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:

	Movement in funds					Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	
Legacy Fund	100,000	-	-	-	100,000	-
Bangladesh Fund	15,000	15,000	-	(15,000)	15,000	(15,000)
Programme reserve	75,000	-	-	-	75,000	-
Research Fund	100,000	-	(35,000)	-	65,000	(35,000)
Development Fund	-	65,000	-	-	65,000	-
	290,000	80,000	(35,000)	(15,000)	320,000	(50,000)
	290,000	80,000	(35,000)	(15,000)	320,000	(50,000)

In a recent review of the charity's reserve policy, the Board of Trustees agreed to maintain the legacy equalisation fund at £100,000 in order to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed to maintain the Programme reserve fund at £75,000 to include £50,000 allocated towards Nepal as a match funding reserve as part of project agreement for *Dignity First*. A project part funded by Department of Foreign Affairs and Trade that will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The Board agreed to maintain the Development fund at £65,000 allocated towards developing supporter engagement and acquiring new funding streams.

In the year £15,000 has been remitted to Bangladesh to continue our funding commitment towards Activating and Engaging Partnerships to reduce Leprosy in Bangladesh.

The research fund, set up in 2020, is being distributed as per agreed 3 year plan to support global research activities to achieve zero leprosy transmission by 2035, zero leprosy disability and zero leprosy discrimination. In 2022, £35,000 was remitted, £15,000 towards research in Bangladesh and £20,000 towards global research efforts which included the provision of vital research equipment in India.

**THE LEPROSY MISSION NORTHERN IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**25 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	277,581	-	277,581	285,706	-	285,706
Investments	278,126	-	278,126	316,825	-	316,825
Current assets/(liabilities)	197,416	243,200	440,616	391,673	68,755	460,428
	<u>753,123</u>	<u>243,200</u>	<u>996,323</u>	<u>994,204</u>	<u>68,755</u>	<u>1,062,959</u>

**26 Operating lease commitments**

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	739	739
Between two and five years	-	739
	<u>739</u>	<u>1,478</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 27 Related party transactions

##### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

##### (i) The Leprosy Mission International (TLMI)

The Leprosy Mission Northern Ireland (TLMNI) is a member of the global organisation TLMI.

During the year, TLMNI paid grants to TLMI of £452,005 (2021 : £419,056) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £20,597 (2021: £62,878) in relation to grants payable. At the year end the charity owed TLMI £162 (2021 : £1,324) in relation to expenses incurred. At the year end, TLM International owed £954 (2021: £438) to the charity.

##### (ii) The Leprosy Mission Trading Limited (TLM Trading Ltd)

TLM Trading Ltd is the trading company of TLMI.

During the year purchases were made by the charity of £10,577 (2021: £9,576) from TLM Trading Ltd. Included within trade creditors £NIL(2021 : £1,422), due to TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £16,412 (2021: £16,510) in the year ended 31 December 2022. At the year end, TLM Trading Ltd owed £1,156 (2021: £927) to the charity.

##### (iii) The Leprosy Mission England and Wales

The Leprosy Mission England and Wales (TLMEW) is a fellow member of the global organisation TLMI.

At the year end the charity was owed, of £8,043 (2021: £7,705) by TLMEW for donations received by TLMEW on the charity's behalf. Included in creditors falling due within one year is a balance due to TLMEW of £565 (2021: £1,422).

28 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(66,636)	37,820
Adjustments for:		
Investment income recognised in statement of financial activities	(2,188)	(420)
Profit/Loss on disposal of fixed assets	-	451
Fair value gains and losses on investments	38,700	(7,919)
Depreciation and impairment of tangible fixed assets	9,469	10,301
Movements in working capital:		
Decrease/(increase) in debtors	5,769	(2,252)
(Decrease) in creditors	(44,293)	(48,789)
<b>Cash absorbed by operations</b>	<b>(59,179)</b>	<b>(10,808)</b>

#### 29 Analysis of changes in net funds

The charitable company had no debt during the year.

**The Leprosy Mission Northern Ireland**

Northern Ireland - Charity number 106322

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# Annual return

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**Charity registration number NIC 106322**

**Company registration number NI640401 (Northern Ireland)**

**THE LEPROSY MISSION NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# THE LEPROSY MISSION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr M Noble Mrs F Davidson (Chair) Mr T Doran Mr J Caples (Honorary Treasurer) Miss J Carson Miss H Johnston Mr R Marshall
<b>National Director</b>	Mrs J Briggs
<b>Charity number</b>	NIC 106322
<b>Company number</b>	NI640401
<b>Registered office</b>	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP
<b>Investment advisors</b>	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB

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# THE LEPROSY MISSION NORTHERN IRELAND

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 14
Independent auditor's report	15 - 20
Statement of financial activities	21
Statement of financial position	22
Statement of cash flows	23
Notes to the financial statements	24 - 41

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# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

#### **Objectives and activities**

Leprosy still exists. It devastates the lives of people around the world.

However, there is a cure. No one should suffer from a preventable and treatable disease.

As long as leprosy afflicts individuals and communities, we are committed to breaking the chains of leprosy, addressing underlying causes as well as working to prevent disability and empowering people to attain healing, dignity and wholeness in their lives. Our vision is leprosy defeated and lives transformed. We seek to do everything that we can so that children can be born into a world without being at risk of leprosy because it is no longer transmitted; anybody affected by leprosy can enjoy fullness of life; and there is inclusion, and not discrimination for people affected by leprosy.

Compelled by the example of Jesus Christ we minister and work in support of The Leprosy Mission International (registered Charity in England & Wales No: 1076356). The Leprosy Mission Northern Ireland (registered charity No: NIC 106322) works to raise awareness of leprosy in Northern Ireland and to raise vital resources to make leprosy a thing of the past. This work is undertaken through prayer, fundraising, advocacy, and volunteering in fulfilment of the following charitable purposes:

- The advancement of health and relief of poverty for the benefit of the public, in particular in relation to leprosy;
- The relief of those in need by reason of ill health or disability, in particular with people who are disadvantaged by leprosy and people connected with them; to enable their integration in their communities;
- The eradication of leprosy

Every two minutes someone is diagnosed with leprosy and millions more go undiagnosed every year. Evidence based studies indicate that children constitute c.10 percent of the new cases diagnosed. Leprosy can affect anyone regardless of age, gender, nationality, class or religion. However, its severest impact is on people who are marginalised or living in poverty, and it is these people, often stigmatised and left dealing with disability, that we most seek to serve.

Globally, The Leprosy Mission (TLM) has an ambitious, targeted goal of Zero Leprosy Transmission by 2035 which links with our two other focus areas, working towards Zero Leprosy Disability and Zero Leprosy Discrimination.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Zero Leprosy Transmission**

To interrupt transmission, we target areas with high rates of leprosy prevalence and adopt an approach that combines multiple tactics, including local government ownership, health system integration and development of new technologies to support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we utilise field presence to develop, investigate and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to Multi Drug Therapy (MDT), the cure for leprosy.

#### **Zero Leprosy Disability**

Disability is not an inevitable consequence of leprosy. However, people continue to be affected by it, often due to late diagnosis or treatment complications. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise (which can spot the first signs of leprosy) means that people are not getting the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services into countries where local governments need assistance. We particularly focus on work at a community level to promote models of self-care that empower people to manage their impairments.

#### **Zero Leprosy Discrimination**

There are over 130 laws in different countries that legally discriminate persons affected by leprosy from enjoying certain fundamental human rights guaranteed under the national constitutions for citizens of their respective countries. People affected by leprosy are still routinely overlooked, ignored or prevented from a full participation in public, social, economic and cultural life. They also feel shame and isolate themselves due to self-stigma. Stigma and discrimination are key factors why those affected by leprosy do not seek out help.

Globally, we support people affected by leprosy to challenge injustice and self-advocate for their rights and entitlements. Together we target discriminatory law and official practice, while encouraging nation states to uphold the relevant international treaties especially the UN Convention on the Rights of Persons with Disabilities and the UN Principles and Guidelines for the Elimination of Discrimination against Persons Affected by Leprosy and Their Family Members.

We promote opportunities to earn a sustainable living and we work with communities to address the barriers that prevent this from happening. We know from what those affected by leprosy tell us that when they can bring resources into the household economy their standing in the family and wider community increases and their voice begins to be heard.

The Leprosy Mission is a key member of The Global Partnership for Zero Leprosy which brings together organisations including The International Federation of Anti-Leprosy Associations (ILEP), the Novartis Foundation, the International Association for Integration, Dignity and Economic Advancement (IDEA), as well as national leprosy programmes and is supported by the World Health Organisation (WHO).

This partnership co-ordinates action to accelerate research, mobilise technical assistance and expertise and increase advocacy and fundraising in the pursuit of a leprosy free world.

The Leprosy Mission Northern Ireland (TLMNI) supports leprosy projects worldwide, working at an individual, community and governmental level to support research, develop capacity and implement programmes to raise awareness and deliver effective medical care and outreach. People affected by leprosy are also given the support they need to get back on their feet and live healthy lives by providing access to education, vocational training, housing and sanitation.

We have referred to The Charity Commission's guidance on reporting on public benefit when reviewing our aims and objectives and planning our activities. Globally, The Leprosy Mission and its partners work with people around the world irrespective of their race, faith or nationality and the Board of Trustees have ensured that the activities undertaken will contribute to the aims and objectives of the charity and provide a benefit to the beneficiaries. The trustees are therefore confident that The Leprosy Mission Northern Ireland meets the public benefit requirements.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### How we work

The charity delivers its charitable aims through grant making using global partners, chiefly other TLM national programmes. This utilises local knowledge and expertise and promotes empowerment and long term sustainability.

#### Global context

The Leprosy Mission Northern Ireland is a member of The Leprosy Mission Global Fellowship (GF), made up of 30 member countries and affiliates, and a signatory to The Leprosy Mission Fellowship Charter which underpins the worldwide operations of the charity (30 May 2011/ Updated September 2018). Together, we are the largest player in the fight against leprosy. We work collaboratively, particularly with our colleagues within the U.K, The Leprosy Mission England & Wales, The Leprosy Mission Shop and The Leprosy Mission Scotland. The Leprosy Mission is a member agency of ILEP (the International Federation of Anti-Leprosy organisations), EU-CORD (a network of European Christian Relief & Development non-governmental organisations), People in Aid, the Micah Network, the Neglected Tropical Disease NGDO Network (a global forum for non-governmental organisations working together on neglected tropical diseases) and BOND (The International Development Network). In Northern Ireland we are also a member of the Missions Action Partnership (MAP), Will To Give (WTG), Volunteer Now and Northern Ireland Council for Voluntary Action (NICVA) and CADA (Coalition of Aid Development Agencies in Northern Ireland). TLMNI is also a signatory of the Dochas Code of Conduct on Images and Messages <https://www.dochas.ie/resources/communications-pe/code-of-conduct-on-images-and-messages/>

#### Achievements and performance

The past twelve months has continued to be a challenging and difficult year for our work both locally and globally. As our programmes continue to be subject to disruption by political and economic instability and are still feeling the significant impacts of the global COVID-19 pandemic, we are thankful for the generosity of supporters who have sustained core services and have enabled those affected by leprosy to receive vital care and treatment.

2022 has seen financial growth for TLMNI, £759,095 total income compared to £713,819 in 2021. However, this increased level of income is due to a significant rise in restricted funds and particularly a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. Local supporters have continued to give generously throughout the year, however general donations and gifts received decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to the pandemic in 2020. As well as the impact of the uncertain economic climate upon supporter giving in the last quarter of the year, this decrease was directly due to not delivering a 4<sup>th</sup> appeal in the year which had occurred in both 2021 and 2022 as part of our emergency response to the covid crisis which was unfolding in India and Nepal. This is in line with UK benchmarking for individual giving/ donations where increased giving due to covid was expected to re-adjust itself post pandemic. Appeal giving will be reviewed at the start of 2023 and plans put in place to help boost future giving.

In this financial context, The Leprosy Mission Northern Ireland (TLMNI) has continued to provide core funds to our long term partners, over the past year. Good financial and long term planning has enabled the charity to continue to provide significant funds, totalling £452,005 to overseas projects and to support the unique and critical work of The Leprosy Mission International (TLMI). This is an increase of 9% compared to the previous year (2021: £415,847) and is the largest amount remitted by the charity to date. The Board of Trustees are delighted that the charity has been able to continue to remit high levels of overseas funding. Remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £139,985, India £26,879, Nepal £99,142, Nigeria £43,405, Tanzania £30,875, and Ethiopia £30,000 as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £81,719. A significant increase to the levy was transferred in 2022 due to the impact of a Global Fellowship agreed policy to increase contributions by 1% at the source of Global Fellowship member's income. This contribution helps co-ordinate efforts to meet the needs of those affected by leprosy on a global platform and ensures that robust monitoring and due diligence processes are in place for all projects.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Funds transferred to Bangladesh totaled £139,985 which included support towards research and emergency funding for the Chittagong Hill Tracts project and flooding relief efforts in Sylhet area and DBLM (Danish Bangladesh Leprosy Mission) hospital where TLMNI was able to cover a significant shortfall in funds and enabled core services to continue to the end of the year. Funds of £45,061 were transferred in support of 'Activating and Engaging Partnerships to reduce leprosy in Bangladesh'(AEP). 2022 was the final year of a 3 year grant (Sept 2019 – Sept 2022) from Department of Foreign Affairs and Trade (DFAT) for this critical project. Given the investment over the past 3 years and the significant results achieved, TLMNI transferred an additional £15,000 in quarter 4 to maintain project delivery and will continue to fund a new phase of AEP, 2023-2025, in partnership with TLM England & Wales to build upon the programme successes to date. During the year the charity received a secondary grant from the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The kindness, care and compassion of our supporters, alongside the dedication of our partners and staff have enabled the following successes throughout the past year:

#### India

In partnership with other global TLM members, funding support achieved:

- 13,144 cases of leprosy were seen at Purulia Hospital (1086 new and 12058 revisits)
- 741 individuals treated at outpatients due to leprosy complications
- 34 reconstructive surgeries for leprosy affected
- 29,067 clinical laboratory investigations and physio interventions provided to the community
- 4,953 items of footwear were made for leprosy affected people, giving increased mobility, and helping to prevent further disability
- 23 individuals referred for livelihood training
- Initiative to start a physiotherapy College at Hospital commenced in 2022

As a result of the Children Unite for Action programme:

- 28 Children Parliaments were supported to provide children a larger platform to learn and participate in different activities focused on the importance of personal hygiene and advocating for their rights and developing leadership and communication skills
- 5 Child Protection committees were also formed as result of the work of the Children's parliaments
- 820 children participated in group study sessions helping them improve in their studies and exam performance
- 29 'hobby classes' were facilitated that helped children affected by leprosy and disabilities participate in games, drawing competitions, sports and cultural activities (eg: dance & music events)
- 10 out of 25 schools have now disability friendly environments as a result of local advocacy efforts
- 28 children with leprosy and 8 children with disabilities have been enrolled in schools
- 20 students, who had previously dropped out, have been re-enrolled in schools and vocational training centres
- 211 students received financial assistance to enable them to attend school
- 41 children affected by leprosy and disability have been trained as 'champions'. These children have been provided with capacity building trainings to participate in advocacy activities in the community, raise their voice against discrimination and advocate for their rights. These champions are helping other children access their rights also.
- 328 affected children have undergone disability assessments by hospital physiotherapists. 24 children are trained and are practicing self care
- 1,625 children trained on WASH (Water, Sanitation & Hygiene). This is particularly critical as part of efforts to curb transmission of communicable diseases

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Bangladesh

In partnership with other global TLM members, funding support achieved:

- . 146 new leprosy cases were found and diagnosed through Chittagong Hills Tract programme
- . 83 government health staff and 28 civil society leaders were trained on leprosy and rabies awareness. This training enabled community awareness sessions for 2431 people
- . 44 leaders of people's organisations were trained on the rights to health care for people affected by leprosy
- . 137 people were able to access life time benefits from the Government of Bangladesh due to advocacy efforts
- . 279 self help group members were able to access loans to start or expand their local businesses to generate/ increase incomes to help provide basic needs for their families
- . 426 new cases of leprosy were found as part of the DFAT funded AEP project, totalling 1195 new cases across the 3 years of the project
- . 618 training days in leprosy detection and treatment were provided through AEP to Government and NGO health-workers, as well as 168 training days provided on leprosy complication management
- . Through the delivery of AEP 6,226 community members benefitted from leprosy awareness sessions/ training, empowering them to recognise leprosy's signs and symptoms and seek diagnosis and treatment. They learned that leprosy is curable, disability is preventable on early diagnosis and that persons affected should be treated with respect and not subjected to stigma and discrimination. Through the project's life, the proportion of people affected by leprosy/disability surveyed, that reported improved inclusion in their communities increased to 95% from a baseline of 75%.
- . An upgraded research laboratory was fully functioning at DBLM hospital by the end of the year
- . 4 Research projects were implemented and enabled
  - Screening 1,912 contacts (of leprosy affected persons) where 4 new cases were found
  - Geo-mapping of 4,276 leprosy patients which enabled the analysis of cluster groups of cases and also determined accurate definitions of each cluster
  - Training & workshop sessions for the implementation of future drug trials
- . The Leprosy Mission Bangladesh won the NTD Innovation Prize. The prize came with \$40,000 dollars of funding that will be used to expand a project first implemented during the pandemic: a digital solution connecting medical staff with people suffering leprosy complications. Approximately 2,500 people in Bangladesh require treatment for leprosy complications each year, but only six hospitals are equipped for these services. TLM Bangladesh used digital platforms to connect TLM's medical staff with these patients, their family members and local leprosy people's organisations. The 2022 Prize will allow TLM to scale this project to serve even more people.

#### Ethiopia

Seed funding was provided for the commencement of a new project, Dare to Dream, in 2023 which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Tanzania**

In partnership with the Anglican Diocese of Central Tanganyika (DCT) we continue to support work at Hombolo Hospital and through the Community Health Education Programme (CHEP). Unfortunately, the CHEP Director resigned during the year and was not replaced immediately by DCT. This led to difficulties in the implementation of activities and caused a number of delays during the year. Despite these circumstances the following achievements occurred:

- Leprosy screening continued in 6 villages in Dodoma region where 192 individuals were screened for leprosy.
- 45 new cases of leprosy were confirmed during the year at Hombolo Hospital
- 2,687 people benefitted from community awareness sessions in the villages which advocated for the importance of early case detection to help reduce disability and social stigma
- 5 self help groups were successfully supported to introduce the production of small scale vegetables, irrigation, tailoring, livestock keeping and cash crops cultivation. As a result, leprosy affected individuals are better able to care for themselves and generate income for their family needs. These groups also provided a network for leprosy case follow up, particularly around self care for nerve damage.
- A thorough review of all houses built in village of Samaria (previously by volunteers from Northern Ireland) had been conducted in 2021 and a snagging list drawn up and budget agreed for the completion of final works on all homes. This work was completed in 2022, providing safe and secure homes for leprosy affected families to thrive in. This included the installation of doors and windows where required and the repair of any frames or building works

#### **Nigeria**

- 494 general health workers, traditional healers & community volunteers (in Kogi and Kwara states) have been trained on how to identify, refer and, if qualified, diagnose and manage cases of leprosy and other neglected tropical diseases. Rates of referral from the communities have increased following the training.
- 20 government health workers were trained to diagnose leprosy through skin slit smears as most patients are missed at government health clinics due to wrong diagnosis. This has enhanced early detection.
- 19 new cases of leprosy were found during skin camps by newly trained health workers and 27 other neglected tropical diseases. All leprosy cases have been registered and are receiving MDT, the cure for leprosy.
- 15 people participated in contact tracing as a result of the leprosy cases found. All family members were negative for leprosy.
- 76 members from 4 self care groups received training on how to manage their ulcers and improve general hygiene. As a result of training group members are actively mobilized to support other members in the self help groups. There is significant improvement in ulcer management and wound healing, and a reduction in ulcer reporting and amputation of limbs.
- 872 young people attended school based workshops to improve their personal and environmental hygiene helping to prevent disease. Information was provided on hygiene, hand washing, proper sanitation, and disposal of waste material, signs and symptoms of leprosy and other neglected tropical diseases and where to go for help when needed. This has led to improvement in health and environmental cleanliness with wider impacts for all community members who have adopted health practices such as proper storage of drinking water, frequent hand washing and getting rid of refuse correctly.
- 1,853 people across 9 communities were reached with information on symptoms, causes and treatment of leprosy and other neglected tropical diseases.
- Essential equipment for the Eye Clinic at Qua Iboe Church Leprosy Hospital in Ekpene Obom was provided to help in the early detection and treatment of eye problems associated with leprosy.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Nepal

Despite another difficult year, Anandaban hospital, the main leprosy referral hospital in Nepal, continued to provide high standards of care by providing consultation for over 36,000 outpatient visits and caring for 1170 inpatients. Alongside the support of global partners the following was achieved:

- 122 new cases of leprosy were diagnosed through the hospital
- 7,004 leprosy patients were seen at outpatient clinics
- 665 leprosy surgical interventions occurred and 226 ulcer septic surgeries conducted for leprosy affected
- 188 reconstructive surgeries occurred for leprosy patients helping restore mobility in leprosy affected limbs
- 1,318 items of footwear & 28 prostheses were distributed
- 801 supportive appliances were provided to 333 individuals
- 3,516 physiotherapy sessions were delivered for 1,419 leprosy patients
- 636 leprosy affected patients received counselling sessions
- 6,329 patient sessions were conducted at outreach satellite clinics
- The Leprosy Mission Nepal opened their new trauma centre at Anandaban Hospital on Sunday 18 September expanding maternity, pediatric and emergency services to attract more people to the hospital

#### Global Achievements

**Advocacy** – The global membership support levy, which TLMNI contributes as a member of the Global Fellowship, funds strategic advocacy posts and activities. The following key global advocacy achievements occurred during the year:

- The Leprosy Mission was represented at two sessions at the Global Disability Summit in February 2022. This was the second ever Global Disability Summit which called for new, ambitious, and widespread commitments on disability from a variety of crucial stakeholders. The Leprosy Mission hosted an event entitled '[Why NTDs Should Be Part of the Disability Conversation](#)' and another session that looked at the [We Are Able project](#), which is helping provide food security through empowering self-advocates across Africa.
- To mark World Leprosy Day 2022, Mathias Duck, Global Advocacy Lead, hosted a ten hour '#AskMeAnything' session on *Reddit*. This same subreddit has hosted 'Ask me Anything' events for the likes of Barack Obama and Bill Gates, as well as many other noteworthy people. With 750 comments and thousands of engagements, this effort raised awareness of leprosy amongst new audiences across the globe.
- The second ever Global Forum of Organisations of Persons Affected by Leprosy was hosted in Hyderabad in November. The Leprosy Mission sponsored 12 leprosy affected people to attend the forum in-person. TLM Northern Ireland funded one of these individuals. This gave them the opportunity to meet with similar organisations to learn from one another, to raise their combined voices, and develop opportunities for further collaboration.
- The 21<sup>st</sup> International Leprosy Congress (ILC) took place in Hyderabad in November. There were over 100 TLM colleagues at ILC and TLM made more than 50 presentations across the three-day Congress.
- The Leprosy Mission hosted a side event at the 15<sup>th</sup> CRPD Conference in New York in June. The topic of the side event was: Economic Empowerment for persons with disabilities and persons affected by leprosy: Challenges and Successes from projects across Asia and Africa.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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**Research** – In 2022, funds had been allocated towards the costs of the first ever TLM global research workshop, bringing together our researchers from across the globe for mutual learning and support; to share findings and agree future collaboration projects. Unfortunately, the workshop did not take place due to ongoing travel restrictions and funds were reallocated to

- Send 4 researchers from TLMI-Bangladesh to the Leprosy Research Initiative Data Analysis workshop in Nepal

The aim of the workshop was to strengthen the capacity of researchers on research methods, and particularly data analysis and skills development. Results demonstrated a high overall satisfaction with the workshop and content. Attendees funded by support from Northern Ireland increased their knowledge about data analysis terms and software and enhanced their data management skills. Attendees plan to use their learning in future research proposals by enriching field programmes with quality data analysis. Research is critical in our fight to end leprosy and investment in the capabilities and competence of our researchers is vital as we progress towards the achievement of our long term vision.

- Purchase of Gel doc equipment for Stanley Browne Laboratory, India

Gel imaging system is a basic instrument facility for research laboratories and is used for various research activities, including diagnostic work, by amplifying genes and taking images to allow further analysis and also presentation of results. The purchase of this equipment enables the laboratory to do this work and contribute results on a global scale.

**Fundraising** – During the year, the charity also contributed to the costs of a Global Fundraising campaign whereby 9 TLM member countries collaborated to increase global supporter engagement delivering an integrated and multi channel campaign using case studies of leprosy affected children in India, Nepal and Nigeria. This campaign, a first for the Global Fellowship, was a huge success in raising awareness and raising funds and currently has a return on investment of 1:9 alongside building capability and confidence amongst smaller fundraising members. We were also able to directly support TLM Norway, who are volunteer led and became a member of the Global Fellowship in 2020, to develop and purchase promotional materials to start fundraising in churches across Norway.

#### Where our Support Comes From

Income is received from a variety of sources, with the majority of funds raised from individuals (including legacy giving) and Churches across Northern Ireland. Our core supporter base continues to faithfully prioritise people affected by leprosy in their charitable giving and we continue to extend our sincere thanks to each and everyone.

Funding grants were also received during the year from The Fermanagh Trust and TBF & KL Thompson Trust. We pay particular thanks to the Board of Trustees of these Trusts and organisations for their financial support and commitment of our work. As already noted, a funding grant was also received from Department of Foreign Affairs and Trade (DFAT) for 'Dignity First' project in Nepal. A 3 year project (2023-2025) that seeks to improve the health, well-being and dignity of 1089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

A 40% increase in legacies was received during the year, £286,436 compared to £205,263 in 2021. Funds received from gifts in wills and the generous giving of faithful supporters enabled us to continue to fund overseas commitments and provide additional emergency funds for some hospitals and community programmes. Over half of total legacy funds received was due to a generous legacy of £150,000 received via Bangor Worldwide Missionary Convention restricted for use in Nepal. This legacy was received at a time when the charity had been notified by DFAT of a shortfall of funds for the Dignity First project in Nepal. This funding came at the 'right time' and enabled TLMNI to honour project budgets and framework as originally planned. It was a direct answer to prayer for which we are truly thankful.

General donations (including responses to direct marketing appeals) and gifts received in 2022 decreased by 14% (over £60,000) compared to the previous year (2021: £443,897/ 2022: £380,782), although still higher than general income received in years prior to 2021. This is partly due to giving from individuals returning to 'normal' patterns after increased giving as a result of the COVID pandemic and partly due to the impact of the uncertain economic climate and cost of living crisis upon supporter giving in the last quarter of the year.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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In May 2022, the charity held our first large in-person event (*Help Make it Zero*) since the pandemic, in the T3 conference centre in Lisburn. Over one hundred supporters, staff and volunteers joined together to hear stories of hope and transformation and to hear the call to make leprosy a thing of the past. We were delighted that Brent Morgan, TLM International Director, was also able to be with us. Brent shared powerfully about the vision and the pathway to seeing leprosy defeated. As part of this event, we launched a campaign to recruit more supporters, and to see the target of 500 regular givers achieved by 2025 (the end of our current strategy). During the year, we acquired 45 new regular givers giving a total of 196 regular givers in the year. This, alongside uplifts from current regular givers, enabled an increase of over £40,000 in the year (19%) compared to the previous year.

Church giving, which had suffered as a result of the impact of COVID pandemic, increased slightly during the year and Trustees are hopeful that it will return to pre-pandemic levels in the 2023. The Leprosy Mission Northern Ireland relies heavily on the commitment and support of over 200 Church Representatives (volunteers) across Northern Ireland who faithfully pray, raise awareness and financial support in local churches, groups and Christian faith based organisations. These Church Representatives are the life blood of all that we do, ensuring that the voice of those affected by leprosy is heard in different locations in Northern Ireland and ensuring those that financially support TLMNI are provided with regular updates about how their giving is helping to transform lives every day. Unfortunately, the impact of the pandemic has continued to be felt in 2022 with reduced church activities in the past year. Many church groups had not resumed normal activities in 2022 and if they had, there was a reluctance to invite external speakers such as from The Leprosy Mission to events or services. 50 speaking engagements occurred in 2022 - an increase of 19 from 2021, but still less than 50% compared to pre-pandemic levels. Trustees are encouraged that activities are returning and are hopeful that normal levels of events and engagements will resume in the new year. However, with declining church attendance and an aging profile of 'TLM Church Supporter/Rep' it is an area of concern for the future as we continue to find meaningful ways to connect and engage with churches across Northern Ireland.

In 2022, the charity continued to strengthen online engagement activities and prioritised digital communications through the development of engagement through social media platforms and the creation of videos that could be used to promote and raise awareness, and to help supporters hear first hand accounts from leprosy affected people and frontline TLM staff. Monthly prayer emails were circulated via email, programme updates from overseas partners were disseminated via videos and podcasts and capacity was diverted to website development and communication through social media channels. There was a 17% increase in visitors to the website compared to previous years, however a 40% decrease in online giving as supporters reverted back to more traditional ways of giving. This is an area that will require further review as we seek to raise awareness of those affected by leprosy, remain relevant and connect with new audiences beyond our normal pool of supporters.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

The results for the period are set out on pages 21 to 41. The charity returned net outgoing resources of £66,636 (2021: net incoming resources of £37,820) of which there were unrestricted net outgoing resources of £241,081 (2021: net incoming resources of £46,260) and restricted net incoming resources of £174,445 (2021: net outgoing resources of £8,440).

As at 31 December 2022, the level of unrestricted reserves held was £753,123, of which £270,000 has been designated by the Board at the year end.

In light of the fundraising challenges faced in recent years, the turbulent economic forecast for 2023 and increased legacy giving, over which trustees have no influence year on year, the trustees continue to review levels of reserve and designated funds position of the charity at the end of 2022.

In calculating our reserves we exclude those funds committed in property and equipment necessary to undertake our work. The restricted funds are not included in the Trustees' view of reserves' needs because they are held by the charity for only as long as necessary before transfer to the respective project or country. In an uncertain and volatile climate, Trustees are keen to ensure sustainability both locally and globally, whilst at the same time ensure that funds, where possible, are remitted on to overseas projects. Capacity constraints globally, alongside the receipt of funds late in the year, have meant that this has been difficult to achieve. However, after a further review of the Reserves position, Trustees agreed to develop a plan to reduce cash reserves whilst ensuring that sufficient reserves are in place as per good practice guidelines for both operational and project commitments. Funding commitments for leprosy programmes are made to global partners in advance of the funding being received in any financial year. Commitments are based upon a financial review of projected income and expenses and planned fundraising activities during the year. The Trustees have retained the charity's programme reserve at 25% of normal funding commitments for the purpose of honouring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for Dignity First project in Nepal 2023-2025. Reserves will be kept under review as per normal financial monitoring procedures.

As part of our good governance, Trustees regularly review the charity's risk register to assess any risks to which the charity may be exposed, in particular those related to safeguarding, global programme operations, the potential loss of income streams and ensuring compliance with regulators and standards of best practice. A separate Safeguarding Risk Register, developed in 2021 as part of the roll out of updated safeguarding policy and procedures, continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to the major risks, including any new risks that have been caused by the global pandemic and/or economic downturn. Board members, as part of board meeting proceedings, have as a standing agenda item the requirement to disclose any conflict of interest when discussing the Charity's business agenda. Trustees, in partnership with other global TLM national offices, ensure that any harm that may flow from its activities is mitigated through agreed global policies and safeguarding arrangements.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods

Our Global Strategy, 2019-2023, outlines the long term change we want to see as well as the priorities that we will focus on globally. It is centred on Christ, with the main priority of reducing transmission as we work towards our long term goal of zero leprosy transmission by 2035. This links in with our two other focus areas of zero disability and zero discrimination. Following a mid term review of our Global strategy in 2022, alongside a 10 year Global Fellowship review, it was agreed to extend the current global strategy until end of 2024. Work will occur throughout 2023 on the development of a new global strategy and timings of the launch of a new global strategy will be aligned with celebrations to mark 150 year anniversary of The Leprosy Mission in 2024.

Locally, in 2022, we continued to deliver TLMNI's strategy 2021-25, *It's Time to Make Leprosy a Thing of the Past*, with all capacity and resources aligned to meet agreed goals across 3 strategic pillars of Engage, Enable and Excel. KPIs for first year of the strategy were reviewed as part of our Board & Staff Annual Country Learning sessions in March 2022 with key priorities agreed for the year ahead to increase the number of regular givers and the development of digital relationships and organizational digital capability to ensure that the organisation is fit for the future. A mid term strategy review is planned for 2023.

In 2023, The Leprosy Mission Northern Ireland will plan to continue to support programmes and projects in India, Nepal, Nigeria, Tanzania, Bangladesh and Ethiopia with an increasing focus on prioritising more funding on projects that work towards our global strategic goals of zero transmission, zero disability and zero discrimination with a particular focus on research to see an end to leprosy. The long term viability of work in Tanzania will be reviewed in 2023 to ensure that funding provided is the best way to achieve our global strategic priorities. Further local research and relationship building with local trusts and grant providers will occur to maximise on any opportunities to apply for project funding. In partnership with TLM England and Wales and TLMI-Bangladesh, after the successes of the DFAT funded programme, a new phase of the AEP programme to activate and engage partnerships to reduce leprosy in Bangladesh will commence in 2023. We will also commence a new 3 year programme in Ethiopia, Dare to Dream, in partnership with TLM England and Wales and TLMI-Ethiopia, which will pilot an integrated and comprehensive leprosy control model in Ethiopia through health system strengthening and community empowerment and ownership. We will also continue to strengthen relationships with our current supporter base and invest in the acquisition of new donors.

#### Structure, governance and management

The charitable company is a company limited by guarantee, registration number NI 640401 and is a charity registered in Northern Ireland, registration NIC 106322.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Noble  
Mrs F Davidson (Chair)  
Mr T Doran  
Mr J Caples (Honorary Treasurer)  
Miss J Carson  
Miss H Johnston  
Mr R Marshall

Mr J Caples was re-elected as director and Treasurer for a further three years in June 2022 and Mrs F Davidson was re-elected as Board Chairperson for a further two years in June 2022. Miss H Johnston and Mr R Marshall were also re-elected to the Board in June 2022.

3 Trustee meetings occurred online during the year, utilising Zoom, with Trustees meeting in person for the Board & Staff Annual Country Learning day and engagements events throughout the year. All company directors have confirmed their willingness and eligibility to act as a Director and have declared that they do not have any conflict of interest in doing so. There are no related parties or significant interest to be noted. None of the Trustees have any beneficial interest in the charitable company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of the company winding up. Trustees are unpaid and are not remunerated for their trusteeship.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Qualifying third party indemnity provisions**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of the company winding up.

New Trustees are recruited as per the Memorandum and Articles of Association. In 2020, as per our organizational policy, an audit of current Board Trustees skills was completed to highlight strengths and identify any deficits in light of our new strategy. Results were collated and presented as part of our Annual Country Learning in 2021, identifying the ongoing need to strengthen the Board in the areas of fundraising and international development. It was also agreed to explore ways in which we could include the voices of our overseas partners and beneficiaries in our review and decision-making processes. Despite initial interest received from different individuals in 2021 no expressions of interest were received by the deadline and a decision was taken to postpone further recruitment until 2022. The process was restarted during the year with promotion occurring across a number of fronts. 3 Expressions of interest were received by the end of the year with follow up 'conversations with purpose' planned for early 2023. The Governance & Nominations committee met 2 times during the year to facilitate this process.

During the year the Finance & Audit Committee also met 4 times and the Supporter Engagement committee met once. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of staff and members of the Board to further agree work items in each of these respective areas and to report back to the Board of Trustees for review and further action. Jo-Anne Thompson (Head of Resource Development, TLM International) and Stuart Towell (Campaigns & Supporter Experience Manager, TLM England & Wales) are also co-opted members of the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee as we seek to recruit additional members with fundraising expertise.

#### ***Governance & Nominations Sub-Committee:***

Mr Tom Doran  
Mrs Fiona Davidson (Chair)  
Mrs Joanne Briggs

#### ***Finance & Audit Sub-Committee:***

Mr Jim Caples, Hon. Treasurer (Chair)  
Mrs Fiona Davidson  
Mr Mark Noble  
Mrs Joanne Briggs  
Mrs Joy Jamieson

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Supporter Engagement Sub-Committee**

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

Mrs Jo-Anne Thompson (TLMI Head of Resource Development)

Mr Stuart Towell (TLMEW Campaigns & Supporter Experience Manager)

The Board of Trustees is responsible for the review of all activities, approval of budgets and future strategy. They undertake a full programme of Board strategic and governance activity including regular reviews. The National Director has delegated responsibility for all operational matters including the management of the staff team, programmes and budgets. The charity currently employs 3 full time and 3 part time members of staff. During the year, fixed term contracts for the roles of Communications Officer (Digital) and Programme Funding Officer were extended for a further 1 year until August 2023. A strategic review of both roles, including an analysis of return on investment, will occur in early 2023.

During the year, a safety and security policy was developed and approved and a named Trustee appointed to support the National Director with safety and security matters. A significant amount of work was also given to the implementation of our safeguarding policy and procedures. A fire risk assessment was also conducted by FIRE NI in September with recommendations to be reviewed and implemented in 2023. At the end of 2022, all staff participated in TLM Global staff engagement survey with high results achieved across all areas and all respondents reporting that they would willingly recommend TLM as a good place to work. Results will be further reviewed in 2023 and plans put in place to further strengthen and develop the current staff team. TLM Member Review (a Global Fellowship peer review and internal audit) is also due to be conducted in 2023 in line with global policies.

#### **Safeguarding**

Globally, The Leprosy Mission expects the highest standards of professional practice in all our work and contact with people – particularly with Children, young people and vulnerable adults. We are committed to safeguarding children and vulnerable adults from harm and ensuring their rights to protection are realised. In 2022, global safeguarding policies and procedures continued to be rolled out across the organisation with any concerns or reported global cases being dealt with as per our procedures. A named Trustee, appointed in 2021 to support the National Director, with safeguarding matters remains in place, and ensures that the Board is fully updated as required. Safeguarding remains a standing agenda item for all Board and staff meetings and quarterly reports are also submitted to TLM International. Further training on safeguarding matters will be delivered in 2023.

#### **Key Management Personnel Remuneration**

The pay of the charity's National Director is linked to the National Joint Council (NJC) scales and reviewed annually by the remuneration committee as part of Finance and Audit's Committee's responsibility. The remuneration is benchmarked with other charities of a similar operating size and activity to ensure that pay awards set are fair and not out of line with that generally paid for similar roles and level of responsibilities.

The Board of Trustees wish to express their sincere thanks to the National Director for her leadership over the past year and to the whole staff team for their flexible working, commitment and unstinting efforts to ensure the ongoing operations of the charity in 2022 and for all that they do to help make leprosy a thing of the past.

# THE LEPROSY MISSION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Leprosy Mission Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was authorised and approved by the Board of Trustees.

Mrs F Davidson (Chair)

**Trustee**

22 May 2023

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of The Leprosy Mission Northern Ireland (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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- 17 -

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## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

#### Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for staff, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## THE LEPROSY MISSION NORTHERN IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Houston FCA (Senior Statutory Auditor)**  
for and on behalf of GMcG LISBURN

22 May 2023

**Chartered Accountants**  
**Statutory Auditor**

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Lisburn  
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# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	448,030	219,188	667,218	623,517	25,643	649,160
Charitable activities	<b>4</b>	-	86,950	86,950	-	58,765	58,765
Other trading activities	<b>5</b>	939	-	939	3,524	-	3,524
Investments	<b>6</b>	2,188	-	2,188	420	-	420
Other income	<b>7</b>	1,800	-	1,800	1,950	-	1,950
<b>Total income</b>		<b>452,957</b>	<b>306,138</b>	<b>759,095</b>	<b>629,411</b>	<b>84,408</b>	<b>713,819</b>
<b><u>Expenditure on:</u></b>							
Raising funds	<b>8</b>	91,754	-	91,754	88,182	-	88,182
Charitable activities	<b>9</b>	560,438	131,693	692,131	510,691	92,848	603,539
Other	<b>14</b>	-	-	-	452	-	452
<b>Total resources expended</b>		<b>652,192</b>	<b>131,693</b>	<b>783,885</b>	<b>599,325</b>	<b>92,848</b>	<b>692,173</b>
Net gains/(losses) on investments	<b>15</b>	(41,846)	-	(41,846)	16,174	-	16,174
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>46,260</b>	<b>(8,440)</b>	<b>37,820</b>
Gross transfers between funds		-	-	-	(15,000)	15,000	-
<b>Net movement in funds</b>		<b>(241,081)</b>	<b>174,445</b>	<b>(66,636)</b>	<b>31,260</b>	<b>6,560</b>	<b>37,820</b>
Fund balances at 1 January 2022		994,204	68,755	1,062,959	962,944	62,195	1,025,139
<b>Fund balances at 31 December 2022</b>		<b>753,123</b>	<b>243,200</b>	<b>996,323</b>	<b>994,204</b>	<b>68,755</b>	<b>1,062,959</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	17		277,581		285,706
Investments	18		278,126		316,825
			<hr/>		<hr/>
			555,707		602,531
<b>Current assets</b>					
Debtors	20	22,915		28,684	
Cash at bank and in hand		451,105		509,441	
		<hr/>		<hr/>	
		474,020		538,125	
<b>Creditors: amounts falling due within one year</b>	21	(33,404)		(77,697)	
		<hr/>		<hr/>	
Net current assets			440,616		460,428
<b>Total assets less current liabilities</b>			<hr/>		<hr/>
			996,323		1,062,959
			<hr/>		<hr/>
<b>Income funds</b>					
Restricted funds	23		243,200		68,755
<u>Unrestricted funds</u>					
Designated funds	24	270,000		320,000	
General unrestricted funds		483,123		674,204	
		<hr/>		<hr/>	
			753,123		994,204
			<hr/>		<hr/>
			996,323		1,062,959
			<hr/>		<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees and authorised for use on 22 May 2023 and signed on their behalf by:

Mrs F Davidson (Chair)  
Trustee

Mr J Caples (Honorary Treasurer)  
Trustee

Company Registration No. NI640401

# THE LEPROSY MISSION NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	28		(59,179)		(10,808)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,345)		(1,945)	
Purchase of investments		-		(125,000)	
Investment income received		2,188		420	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from/(used in) investing activities</b>			843		(126,525)
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net decrease in cash and cash equivalents</b>			(58,336)		(137,333)
Cash and cash equivalents at beginning of year			509,441		646,774
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>451,105</u>		<u>509,441</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

The Leprosy Mission Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Lagan House, 2a Queen's Road, Lisburn, Co Antrim, BT27 4TZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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 investment and certain financial instruments 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 charitable company 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 Incoming resources

Income is recognised when the charitable company 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 charitable company 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 charitable company 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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable activities. Where unconditional grants are offered, they are accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and staff costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs and governance costs are allocated to charitable activities based on the allocation of grant funding. Where staff costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities based on the allocation of grant funding. The allocation of the support costs is analysed in note 11.

Fund-raising costs are those incurred in seeking voluntary contributions in support of the charitable activities.

#### 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:

Land and buildings	2% Straight Line
Fixtures and fittings	25% Reducing balance

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.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

The charity participated in the Leprosy Mission Central Pension Scheme, a multi employer defined benefit scheme. The employer, The Leprosy Mission International, is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, the scheme is accounted for as if it was a defined contribution scheme.

For new employees the charity now contributes to a Group Personal Pension Scheme (GPP). Employers make a contribution of 10% of the monthly pensionable salary. Contributions are charged to the Statement of Financial Activity as they become payable in accordance with the rules of the scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these assets' lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets' lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

###### Pension Liability

Judgements are made in relation to the calculation of the pension deficit at the year end. The trustees used external professional actuarial advice to provide the year end provision.

###### Restricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on interpretation of donations received.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	353,694	27,088	380,782	418,254	25,643	443,897
Legacies receivable	94,336	192,100	286,436	205,263	-	205,263
	<u>448,030</u>	<u>219,188</u>	<u>667,218</u>	<u>623,517</u>	<u>25,643</u>	<u>649,160</u>

#### Donations and gifts

Donations and gifts are received in support of people and countries which are affected by leprosy. Unrestricted funds are at the discretion of the trustees how funds are allocated between countries and specific projects. During the year, a generous legacy of £150,000 was received via Bangor Worldwide Missionary Convention restricted for use in Nepal.

#### 4 Charitable activities

	Support to those affected by leprosy	Support to those affected by leprosy
	2022	2021
	£	£
Department of Foreign Affairs and Trade	<u>86,950</u>	<u>58,765</u>

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of 100,000 Euros for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. In 2021 70,000 Euros was received from the Department of Foreign Affairs and Trade (Irish Aid Civil Society Fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

#### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	<u>939</u>	<u>3,524</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	2,188	420

### 7 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Rental Income	1,800	1,950

### 8 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	13,377	15,826
Publications	40,003	42,372
Staff costs	25,265	16,802
Shared service costs	11,700	11,700
Fundraising and publicity	90,345	86,700
<u>Trading costs</u>		
Goods for resale	1,303	938
Staff costs	106	544
Trading costs	1,409	1,482
	<u>91,754</u>	<u>88,182</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 9 Charitable activities

	Support to those affected by leprosy 2022 £	Support to those affected by leprosy 2021 £
Staff costs	169,126	120,897
Depreciation and impairment	9,468	10,301
Activities undertaken directly	7,562	6,022
Foreign exchange movements	(408)	4,080
	<hr/>	<hr/>
	185,748	141,300
Grant funding of activities (see note 10)	452,005	415,847
Share of support costs (see note 11)	31,470	25,917
Share of governance costs (see note 11)	22,908	20,475
	<hr/>	<hr/>
	692,131	603,539
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds	560,438	510,691
Restricted funds	131,693	92,848
	<hr/>	<hr/>
	692,131	603,539
	<hr/>	<hr/>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 10 Grants payable

	<b>Support to those affected by leprosy 2022 £</b>	Support to those affected by leprosy 2021 £
Bangladesh	94,924	72,905
Bangladesh (Department of Foreign Affairs and Trade)	45,061	62,564
Ethiopia	30,000	27,412
Global contribution	81,719	44,000
India	26,879	56,125
Nepal	99,142	81,437
Nigeria	43,405	51,172
Tanzania	30,875	20,232
	<u>452,005</u>	<u>415,847</u>

The above grants were paid to fund the global work carried out by The Leprosy Mission International.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	
Staff costs	-	9,956	9,956	-	10,103	grant funding
Pension contributions	-	3,600	3,600	-	3,600	grant funding
Travel & subsistence	4,954	-	4,954	355	355	grant funding
Insurance	3,466	-	3,466	2,804	2,804	grant funding
Rates	561	-	561	529	529	grant funding
Heat & light	1,716	-	1,716	1,600	1,600	grant funding
Repairs & maintenance	1,323	-	1,323	4,971	4,971	grant funding
Telephone	2,945	-	2,945	2,831	2,831	grant funding
Computer costs	5,911	-	5,911	3,556	3,556	grant funding
Print, post & stationery	1,124	-	1,124	1,362	1,362	grant funding
Equipment costs	1,897	-	1,897	1,372	1,372	grant funding
Sundry	2,103	-	2,103	1,513	1,513	grant funding
Subscriptions	2,063	-	2,063	1,815	1,815	grant funding
Bank charges	1,559	-	1,559	2,030	2,030	grant funding
Training	1,848	-	1,848	1,179	1,179	grant funding
Audit fees	-	5,436	5,436	-	4,296	Governance
Legal and professional	-	3,916	3,916	-	2,476	Governance
	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>	<u>25,917</u>	<u>20,475</u>	<u>46,392</u>
Analysed between						
Charitable activities	<u>31,470</u>	<u>22,908</u>	<u>54,378</u>	<u>25,917</u>	<u>20,475</u>	<u>46,392</u>

Governance costs includes payment to auditors of £5,436 (2021- £4,296) for audit fees.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Trustees

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

#### 13 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable expenditure	5	4
Management and administration of the charity	1	1
	<u>6</u>	<u>5</u>

##### Employment costs

	2022 £	2021 £
Wages and salaries	174,541	128,754
Shared service costs	11,700	11,700
Social security costs	12,436	6,741
Other pension costs	21,069	16,451
	<u>219,746</u>	<u>163,646</u>

The charity considers its key management personnel to comprise of the directors (known as trustees) and the National Director. The total employment benefits including employer pension contributions of the key management personnel were £54,956 (2021: £51,686).

There were no employees whose annual remuneration was £60,000 or more.

#### 14 Other

	Total £ 2022	Unrestricted funds 2021
Net loss on disposal of tangible fixed assets	-	452
	<u>-</u>	<u>452</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Net gains/(losses) on investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Revaluation of investments	(41,846)	16,174

#### 16 Transfers

Transfers from unrestricted funds to restricted funds in the previous year arose in relation to match funding of £15,000 regarding Bangladesh - Department of Foreign Affairs and Trade project.

#### 17 Tangible fixed assets

	<b>Land and buildings</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2022	303,876	36,685	340,561
Additions	-	1,345	1,345
	<u>303,876</u>	<u>38,030</u>	<u>341,906</u>
At 31 December 2022	303,876	38,030	341,906
	<u>303,876</u>	<u>38,030</u>	<u>341,906</u>
<b>Depreciation and impairment</b>			
At 1 January 2022	30,388	24,468	54,856
Depreciation charged in the year	6,078	3,391	9,469
	<u>36,466</u>	<u>27,859</u>	<u>64,325</u>
At 31 December 2022	36,466	27,859	64,325
	<u>36,466</u>	<u>27,859</u>	<u>64,325</u>
<b>Carrying amount</b>			
At 31 December 2022	267,410	10,171	277,581
	<u>267,410</u>	<u>10,171</u>	<u>277,581</u>
At 31 December 2021	273,488	12,218	285,706
	<u>273,488</u>	<u>12,218</u>	<u>285,706</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 18 Fixed asset investments

	Investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2022	316,825	8,355	325,180
Movements	(41,846)	653	(41,193)
Transfers	3,147	(3,147)	-
	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
At 31 December 2022			
<b>Carrying amount</b>			
At 31 December 2022	<u>278,126</u>	<u>5,861</u>	<u>283,987</u>
At 31 December 2021	<u>316,825</u>	<u>8,355</u>	<u>325,180</u>

### 19 Financial instruments

	2022	2021
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	278,126	316,825

### 20 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Accrued income	12,437	17,107
Other debtor	6,743	8,793
Prepayments	3,735	2,784
	<u>22,915</u>	<u>28,684</u>

### 21 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,852	4,630
Other creditors	24,005	66,931
Accruals and deferred income	6,547	6,136
	<u>33,404</u>	<u>77,697</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 22 Retirement benefit schemes

##### Defined benefit schemes

The charity participated in the Leprosy Mission Central Pension Scheme, a non contributory multi-employer defined benefit scheme. The employer The Leprosy Mission International is not legally responsible for the scheme and does not have sufficient information to use defined benefit accounting. Accordingly, that scheme is accounted for as if it is a defined contribution scheme.

At 31 December 2022 the liability attributable to The Leprosy Mission Northern Ireland was £Nil (2021: £Nil), with the gain of £Nil (2021: £Nil) being recognised in the Statement of Financial Activity for the year. During the year the charity made contributions of £3,600 (2021: £3,600) as part of contributions in connection with the scheme.

New employees are only able to join the money purchase Group Personal Pension Scheme which is now used by the charity. This was set up with Friends Provident with employers making a contribution of 10% of the monthly pensionable salary to the scheme. During the year the charity made contributions of £17,454 (2021: £12,851) to this scheme.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£	£
Tanzania Hombolo	1,324	375	(362)	-	1,337	12,100	(12,100)	1,337
Nepal (electives)	150	1,500	(1,200)	-	450	1,500	(1,200)	750
Nepal	7	10,875	(9,075)	-	1,807	24,775	(23,774)	2,808
Nigeria	-	2,045	(2,045)	-	-	13,625	(13,625)	-
India	-	2,500	(2,500)	-	-	-	-	-
Bangladesh-Department of Foreign Affairs and Trade	60,714	60,863	(72,666)	15,000	63,911	-	(63,911)	-
India Purulia Hospital	-	6,250	(5,000)	-	1,250	16,713	(13,463)	4,500
Tanzania	-	-	-	-	-	375	(112)	263
Ethiopia	-	-	-	-	-	100	(100)	-
Nepal - Department of Foreign Affairs and Trade	-	-	-	-	-	86,950	(3,408)	83,542
Nepal - Legacy	-	-	-	-	-	150,000	-	150,000
	<u>62,195</u>	<u>84,408</u>	<u>(92,848)</u>	<u>15,000</u>	<u>68,755</u>	<u>306,138</u>	<u>(131,693)</u>	<u>243,200</u>

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 23 Restricted funds (Continued)

##### **Tanzania Hombolo**

Funds received to support the completion of the house building efforts in Samaria (formerly Hombolo).

##### **Nepal (electives)**

Funds received from a previous medical elective restricted to support ongoing care of previous leprosy affected patients.

##### **Nepal**

Funds received to enable the ongoing support of Anandaban Hospital, the main leprosy referral hospital in Nepal.

##### **Nigeria**

Funds transferred to support early case detection of leprosy.

##### **India**

Funds in support of Purulia Hospital and the Children Unite for Action programme helping children from leprosy affected and other marginalised families attend school and have access to other educational opportunities.

##### **Bangladesh - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for activating and engaging partnerships to reduce leprosy in Bangladesh.

##### **India Purulia Hospital**

Funds received to support the core services at Purulia Hospital.

##### **Tanzania**

Funds received to support the Community Health Education Programme in Tanzania.

##### **Ethiopia**

Funds received in support of work carried out in Ethiopia.

##### **Nepal - Department of Foreign Affairs and Trade**

Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Dignity First* project in Nepal (2023-2025). This project will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

##### **Nepal - Legacy**

Funds received from Bangor Worldwide Missionary Convention restricted for use in Nepal.

## THE LEPROSY MISSION NORTHERN IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 24 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:

	Movement in funds				Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers			
Legacy Fund	100,000	-	-	-	100,000	-	100,000
Bangladesh Fund	15,000	15,000	-	(15,000)	15,000	(15,000)	-
Programme reserve	75,000	-	-	-	75,000	-	75,000
Research Fund	100,000	-	(35,000)	-	65,000	(35,000)	30,000
Development Fund	-	65,000	-	-	65,000	-	65,000
	<u>290,000</u>	<u>80,000</u>	<u>(35,000)</u>	<u>(15,000)</u>	<u>320,000</u>	<u>(50,000)</u>	<u>270,000</u>

In a recent review of the charity's reserve policy, the Board of Trustees agreed to maintain the legacy equalisation fund at £100,000 in order to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed to maintain the Programme reserve fund at £75,000 to include £50,000 allocated towards Nepal as a match funding reserve as part of project agreement for *Dignity First*. A project part funded by Department of Foreign Affairs and Trade that will improve the health, well-being and dignity of 1,089 people affected by leprosy and enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications.

The Board agreed to maintain the Development fund at £65,000 allocated towards developing supporter engagement and acquiring new funding streams.

In the year £15,000 has been remitted to Bangladesh to continue our funding commitment towards Activating and Engaging Partnerships to reduce Leprosy in Bangladesh.

The research fund, set up in 2020, is being distributed as per agreed 3 year plan to support global research activities to achieve zero leprosy transmission by 2035, zero leprosy disability and zero leprosy discrimination. In 2022, £35,000 was remitted, £15,000 towards research in Bangladesh and £20,000 towards global research efforts which included the provision of vital research equipment in India.

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 25 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	277,581	-	277,581	285,706	-	285,706
Investments	278,126	-	278,126	316,825	-	316,825
Current assets/(liabilities)	197,416	243,200	440,616	391,673	68,755	460,428
	<u>753,123</u>	<u>243,200</u>	<u>996,323</u>	<u>994,204</u>	<u>68,755</u>	<u>1,062,959</u>

#### 26 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	739	739
Between two and five years	-	739
	<u>739</u>	<u>1,478</u>

# THE LEPROSY MISSION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 27 Related party transactions

##### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

##### (i) The Leprosy Mission International (TLMI)

The Leprosy Mission Northern Ireland (TLMNI) is a member of the global organisation TLMI.

During the year, TLMNI paid grants to TLMI of £452,005 (2021 : £419,056) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £20,597 (2021: £62,878) in relation to grants payable. At the year end the charity owed TLMI £162 (2021 : £1,324) in relation to expenses incurred. At the year end, TLM International owed £954 (2021: £438) to the charity.

##### (ii) The Leprosy Mission Trading Limited (TLM Trading Ltd)

TLM Trading Ltd is the trading company of TLMI.

During the year purchases were made by the charity of £10,577 (2021: £9,576) from TLM Trading Ltd. Included within trade creditors £NIL(2021 : £1,422), due to TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £16,412 (2021: £16,510) in the year ended 31 December 2022. At the year end, TLM Trading Ltd owed £1,156 (2021: £927) to the charity.

##### (iii) The Leprosy Mission England and Wales

The Leprosy Mission England and Wales (TLMEW) is a fellow member of the global organisation TLMI.

At the year end the charity was owed, of £8,043 (2021: £7,705) by TLMEW for donations received by TLMEW on the charity's behalf. Included in creditors falling due within one year is a balance due to TLMEW of £565 (2021: £1,422).

28 Cash generated from operations	2022	2021
	£	£
(Deficit)/surplus for the year	(66,636)	37,820
Adjustments for:		
Investment income recognised in statement of financial activities	(2,188)	(420)
Profit/Loss on disposal of fixed assets	-	451
Fair value gains and losses on investments	38,700	(7,919)
Depreciation and impairment of tangible fixed assets	9,469	10,301
Movements in working capital:		
Decrease/(increase) in debtors	5,769	(2,252)
(Decrease) in creditors	(44,293)	(48,789)
<b>Cash absorbed by operations</b>	<b>(59,179)</b>	<b>(10,808)</b>

#### 29 Analysis of changes in net funds

The charitable company had no debt during the year.