

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

Trustees	Mr M Noble Mrs F Davidson (Chair) Mr T Doran Mr J Caples (Honorary Treasurer) Miss J Carson Miss H Johnston Mr R Marshall
National Director	Mrs J Briggs
Charity number	NIC 106322
Company number	NI640401
Registered office	Lagan House 2a Queen's Road Lisburn Co Antrim BT27 4TZ
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THE LEPROSY MISSION NORTHERN IRELAND

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THE LEPROSY MISSION NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

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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.

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FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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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.

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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.

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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

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

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

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

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

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.

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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.

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THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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

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

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 £
	Notes						
Income and endowments from:							
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
Total income		452,957	306,138	759,095	629,411	84,408	713,819
Expenditure on:							
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
Total resources expended		652,192	131,693	783,885	599,325	92,848	692,173
Net gains/(losses) on investments	15	(41,846)	-	(41,846)	16,174	-	16,174
Net (outgoing)/incoming resources before transfers		(241,081)	174,445	(66,636)	46,260	(8,440)	37,820
Gross transfers between funds		-	-	-	(15,000)	15,000	-
Net movement in funds		(241,081)	174,445	(66,636)	31,260	6,560	37,820
Fund balances at 1 January 2022		994,204	68,755	1,062,959	962,944	62,195	1,025,139
Fund balances at 31 December 2022		753,123	243,200	996,323	994,204	68,755	1,062,959

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 £	£
Fixed assets					
Tangible assets	17	277,581		285,706	
Investments	18	278,126		316,825	
		<u>555,707</u>		<u>602,531</u>	
Current assets					
Debtors	20	22,915		28,684	
Cash at bank and in hand		451,105		509,441	
		<u>474,020</u>		<u>538,125</u>	
Creditors: amounts falling due within one year	21	(33,404)		(77,697)	
Net current assets			440,616		460,428
Total assets less current liabilities			<u>996,323</u>		<u>1,062,959</u>
Income funds					
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 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

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	28		(59,179)		(10,808)
Investing activities					
Purchase of tangible fixed assets		(1,345)		(1,945)	
Purchase of investments		-		(125,000)	
Investment income received		2,188		420	
Net cash generated from/(used in) investing activities			843		(126,525)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(58,336)		(137,333)
Cash and cash equivalents at beginning of year			509,441		646,774
Cash and cash equivalents at end of year			451,105		509,441

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

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>
Analysis by fund		
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

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 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

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
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

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2022	303,876	36,685	340,561
Additions	-	1,345	1,345
At 31 December 2022	303,876	38,030	341,906
Depreciation and impairment			
At 1 January 2022	30,388	24,468	54,856
Depreciation charged in the year	6,078	3,391	9,469
At 31 December 2022	36,466	27,859	64,325
Carrying amount			
At 31 December 2022	267,410	10,171	277,581
At 31 December 2021	273,488	12,218	285,706

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
	£	£	£
Cost or valuation			
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			
Carrying amount			
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
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>278,126</u>	<u>316,825</u>

20 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
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

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

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 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
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)
Cash absorbed by operations	(59,179)	(10,808)

29 Analysis of changes in net funds

The charitable company had no debt during the year.