

Charity registration number NIC 106322

Company registration number NI640401 (Northern Ireland)

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

THE LEPROSY MISSION NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

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 Rev P Hilton Ms J Willcocks	(Appointed 22 May 2023) (Appointed 22 May 2023)
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	
Auditor	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS	
Solicitors	MacCorkell Legal & Commercial Garvey Studios 8-10 Longstone Street Lisburn Co Antrim BT28 1TP	
Investment advisors	J&E Davy Donegall House 7 Donegall Square North Belfast BT1 5GB	

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 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

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

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

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

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

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

Zero Leprosy Transmission

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

Zero Leprosy Disability

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

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Zero Leprosy Discrimination

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

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

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

Partnership Working

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

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

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

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

Public Benefit

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

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

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

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

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

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

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

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

India

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

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

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

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

Bangladesh

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

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

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

Global Research Workshop

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

The workshop had 3 goals:

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

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

One participant said:

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

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

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

Ethiopia

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

Tanzania

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

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Nigeria

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

During the year;

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

Nepal

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

Alongside the support of global partners the following was achieved:

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

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

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

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

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Where Our Support Comes From

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

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

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

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

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

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

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

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

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

Financial review

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

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

Plans for future periods

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

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

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

Mr M Noble

Mrs F Davidson (Chair)

Mr T Doran

Mr J Caples (Honorary Treasurer)

Miss J Carson

Miss H Johnston

Mr R Marshall

Rev P Hilton

(Appointed 22 May 2023)

Ms J Willcocks

(Appointed 22 May 2023)

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

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

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

Governance & Nominations Sub-Committee:

Mr Tom Doran

Mrs Fiona Davidson (Chair)

Mrs Joanne Briggs

Finance & Audit Sub-Committee:

Mr Jim Caples, Hon. Treasurer (Chair)

Mrs Fiona Davidson

Mr Mark Noble

Mrs Joanne Briggs

Mrs Joy Jamieson

THE LEPROSY MISSION NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Supporter Engagement Sub-Committee

Miss Judith Carson (Chair)

Mr Roy Marshall

Mrs Joanne Briggs

Mrs Hazel Coulter

Mr Stephen McCartney

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

Mr Stuart Towell (TLMGB Campaigns & Supporter Experience Manager)

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

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

Safeguarding

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

Key Management Personnel Remuneration

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

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

THE LEPROSY MISSION NORTHERN IRELAND

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

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

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

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

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

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

Auditor

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

Disclosure of information to auditor

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

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

Mrs F Davidson (Chair)

Trustee

14 June 2024

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



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.

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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.

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

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

14 June 2024

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

THE LEPROSY MISSION NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

All income and expenditure derive from continuing activities.

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

THE LEPROSY MISSION NORTHERN IRELAND

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

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

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

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

Mrs F Davidson (Chair)
Trustee

Mr J Caples (Honorary Treasurer)
Trustee

Company registration number NI640401

THE LEPROSY MISSION NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

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

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

1.5 Resources expended

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

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.11 Retirement benefits

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

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Fixed assets

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

Support costs

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

Pension Liability

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

Restricted funds

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

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

Donations and gifts

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

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

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

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

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Shop income	34	939

6 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable and similar income	2,998	2,188

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental Income	1,800	1,800

8 Raising funds

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Charitable activities

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Grants payable

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Support costs

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Trustees

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

13 Employees

Number of employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

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

14 Other

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Net gains/(losses) on investments

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

16 Taxation

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

17 Tangible fixed assets

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Fixed asset investments

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

19 Debtors

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

20 Creditors: amounts falling due within one year

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Retirement benefit schemes

Defined benefit schemes

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Restricted funds

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Restricted funds (Continued)

Tanzania Hombolo

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

Nepal (electives)

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

Nepal

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

Nigeria

Funds transferred to support early case detection of leprosy.

Bangladesh AEP - Department of Foreign Affairs and Trade

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

Bangladesh AEP

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

India Purulia Hospital

Funds received to support the core services at Purulia Hospital.

Tanzania

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

Ethiopia

Funds received in support of work carried out in Ethiopia.

Nepal - Department of Foreign Affairs and Trade

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

Nepal - Legacy

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Transfers

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

Tanzania Hombolo

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

Tanzania

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

Nepal - Department of Foreign Affairs and Trade

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Designated funds

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

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

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

25 Analysis of net assets between funds

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

26 Operating lease commitments

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

27 Related party transactions

Transactions with related parties

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

(i) The Leprosy Mission International (TLMI)

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

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

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

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

TLM Trading Ltd is the trading company of TLMI.

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

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

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

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

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

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

29 Analysis of changes in net funds

The charitable company had no debt during the year.