

Charity registration number NIC 106322

Company registration number NI640401 (Northern Ireland)

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

THE LEPROSY MISSION NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Noble Mrs F Davidson (Outgoing Chair until May 2024) Mr J Caples (Honorary Treasurer) Miss J Carson (Incoming Chair from May 2024) Miss H Johnston Mr R Marshall Rev P Hilton (Vice-Chair from May 2024) Ms J Willcocks
National Director	Mrs J Briggs (outgoing until October 2024) Mrs J Thompson (Incoming Interim & Part-Time from October 2024)
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 2024

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

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

Objectives and activities

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

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

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

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

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

Zero Leprosy Transmission

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

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FOR THE YEAR ENDED 31 DECEMBER 2024

Zero Leprosy Disability

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

Zero Leprosy Discrimination

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

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

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

Partnership Working

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

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

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

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

Public Benefit

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

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

Achievements and performance

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

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

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

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

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

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

Asia

Bangladesh – Activating and Engaging Partnerships to reduce leprosy in Bangladesh

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

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

India – Purulia Hospital

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

Nepal – Anandaban Hospital

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

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

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Nepal – Dignity First

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

Africa

Ethiopia - Dare to Dream

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

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

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

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

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

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

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Where our support comes from

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

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

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

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

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

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

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

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

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

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

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

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

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

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

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

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

Structure, governance and management

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

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

Mr M Noble

Mrs F Davidson (Outgoing Chair until May 2024)

Mr T Doran

(Retired 20 May 2024)

Mr J Caples (Honorary Treasurer)

Miss J Carson (Incoming Chair from May 2024)

Miss H Johnston

Mr R Marshall

Rev P Hilton (Vice-Chair from May 2024)

Ms J Willcocks

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

Mr P Walker (Co-opted Dec 2024)

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

THE LEPROSY MISSION NORTHERN IRELAND

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

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

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

Governance & Nominations Sub-Committee:

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

Finance & Audit Sub-Committee:

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

Supporter Engagement Sub-Committee:

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

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

Safeguarding

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

Key Management Personnel Remuneration

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

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

Statement of trustees' responsibilities

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

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

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

Auditor

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

Disclosure of information to auditor

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

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


Miss J Carson
Trustee

Date: 28/06/2025

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

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

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

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

Audit response to risks identified

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

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE LEPROSY MISSION NORTHERN IRELAND

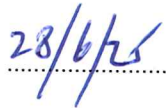
Use of our report

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



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

Chartered Accountants
Statutory Auditor



Century House
40 Crescent Business Park
Lisburn
BT28 2GN

THE LEPROSY MISSION NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

THE LEPROSY MISSION NORTHERN IRELAND


STATEMENT OF FINANCIAL POSITION

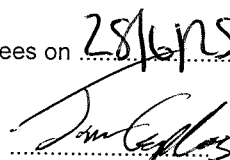
AS AT 31 DECEMBER 2024

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

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

The financial statements were approved by the Trustees on 28/6/25 and signed on their behalf by:


Miss J Carson
Trustee


Mr J Caples
Trustee

Company registration number NI640401

THE LEPROSY MISSION NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

THE LEPROSY MISSION NORTHERN IRELAND

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

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

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

1.5 Resources expended

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

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.11 Retirement benefits

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

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Fixed assets

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

Support costs

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

Pension Liability

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

Restricted funds

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

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

Donations and gifts

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

4 Income from charitable activities

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

Performance related grants analysis

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	-	34

6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable and similar income	7,444	2,998

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental Income	1,800	1,800

8 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Fundraising agents	10,655	9,056
Publications	43,253	40,053
Staff costs	30,860	29,907
Shared service costs	11,700	11,700
Fundraising and publicity	96,468	90,716

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Raising funds

Trading costs

Goods for resale

916 1,490

Staff costs

151 -

Trading costs

1,067 1,490

97,535 92,206

9 Expenditure on charitable activities

Support to
those
affected by
leprosy
2024
£

Support to
those
affected by
leprosy
2023
£

Direct costs

Staff costs

175,112 176,413

Depreciation and impairment

7,660 9,053

Activities undertaken directly

10,318 2,634

Foreign exchange movements

1,203 5,659

194,293 193,759

Grant funding of activities (see note 10)

514,005 422,927

Share of support and governance costs (see note 11)

Support

40,171 45,201

Governance

20,802 21,512

769,271 683,399

Analysis by fund

Unrestricted funds

491,186 530,113

Restricted funds

278,085 153,286

769,271 683,399

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Grants payable

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Trustees

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

13 Employees

Number of employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

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

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

14 Other

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Gains and losses on investments

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

16 Transfers

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

Nepal - Department of Foreign Affairs and Trade

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

17 Net movement in funds

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

18 Taxation

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

19 Tangible fixed assets

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Fixed asset investments

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

21 Debtors

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

22 Creditors: amounts falling due within one year

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Retirement benefit schemes

Defined benefit schemes

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

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

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

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

24 Restricted funds

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

24 Restricted funds (Continued)

Tanzania Hombolo

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

Nepal (electives)

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

Nepal

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

Nigeria

Funds transferred to support early case detection of leprosy.

Bangladesh AEP

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

India Purulia Hospital

Funds received to support the core services at Purulia Hospital.

Tanzania

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

Nepal - Department of Foreign Affairs and Trade

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

Nepal - Legacy

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

Nepal - Joy of Generosity

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

Nepal - Emergency

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Analysis of net assets between funds

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

26 Designated funds

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

	Balance at 1 January 2023	Movement in funds				Balance at 1 January 2024	Resources expended	Transfers	Resources expended	Transfers	Balance at 31 December 2024
		Incoming resources	Resources expended	Transfers							
Legacy Fund	100,000	-	-	30,000		130,000	-	-	-	-	130,000
Programme reserve	75,000	-	-	-		75,000	-	-	-	165,000	240,000
Research Fund	30,000	-	(30,000)	6,600		6,600	(6,600)	-	-	-	-
Development Fund	65,000	-	-	-		65,000	(65,000)	65,000	-	-	65,000
Ethiopia Fund	-	10,000	-	-		10,000	(10,000)	-	-	-	-
	<u>270,000</u>	<u>10,000</u>	<u>(30,000)</u>	<u>36,600</u>		<u>286,600</u>	<u>(81,600)</u>	<u>230,000</u>			<u>435,000</u>

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

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

27 Operating lease commitments

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

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

28 Related party transactions

Transactions with related parties

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

(i) The Leprosy Mission International (TLMI)

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

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

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

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

TLM Trading Ltd is the trading company of TLMI.

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

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

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

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

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

THE LEPROSY MISSION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

30 Analysis of changes in net funds

The charitable company had no material debt during the year.