

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2020		31	03	2021

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

LUV+ (Leprosy At Utale Village PLUS)

SC041282

15 Ogilvie Terrace

Edinburgh

Postcode EH11 1NS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Secretary		
3				
4		Vice-Chair		
5			Resigned: 20/09/2020	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The charity converted to a Scottish Charitable Incorporated Organisation (SCIO) on 7 January 2015 and is governed under its constitution.

The charity previously operated as LUV under a Deed of Trust by [REDACTED] dated 2 February 2010.

Trustee recruitment and appointment

Trustees are appointed or reappointed by the current Trustees in office.

Objectives and activities

Charitable purposes

The objects of the charity are to:

- Help improve the living conditions of the patients at the Leprosy Community in Utale 2 Village, Malawi;
- Raise awareness of the true nature of leprosy in the villages of the district surrounding Utale 2;
- Improve the quality of care offered by the Utale 2 Health Clinic;
- Raise the standard of living of the people of Utale 2 Village and the surrounding villages;
- Raise awareness in the UK about Utale 2 Leprosy Community; and
- Improve the quality of life for other leprosy communities in Zambia, Tanzania and Malawi.

Summary of the main activities in relation to these objects

Supporting 'capital' projects in Utale 2 Village e.g. supporting the building of a shop and subsequent stock provision, supporting the building of a maize mill, supporting a livestock project and the introduction of appropriate and sustainable income-generating projects in leprosy communities in southern Africa.

Public talks and slide shows to promote awareness of the work.

Achievements and performance

Summary of the main achievements of the charity during the financial period

The shadow of Covid covered all our activities during this year, causing lengthy delays to implementation of all projects in Zambia, Malawi and Tanzania. It also took a personal toll as 2 persons affected by leprosy (PAL) at Chikwawa in the south of Malawi died of Covid.

In response to the pandemic, we launched a special Covid appeal and raised just over £2,000, which was spent on procuring masks, soap and gloves which were sent to every community we support. We also kept an emergency fund of £1,000 for any urgent food needs, but thankfully this has yet to be called on. We also asked all local Project Managers to educate their PALs about social distancing, mask-wearing and hand-sanitising.

The Scottish Government were understanding of the inevitable delays in starting the projects they financed and by the end of the year nearly all of them were 9 months behind schedule. This was unavoidable and will have a noticeable impact on the profits generated by the end of the grant in April 2022. Projects funded by LUV+ in Tanzania were also delayed but less so, because of the government's refusal to put in any anti-Covid measures.

LUV+ succeeded in an application to the Stafford Trust and was awarded £5,000 for new projects in Tanzania. This was a morale booster for the charity, and especially for the 2 social media volunteers who joined our team in late 2019. They have helped with posting information on Facebook, Instagram and LinkedIn and have since assisted in promoting our runner in the London Marathon in October 2021.

LUV+ is in a healthy financial state at the end of this year but the inability to organise in-person fundraising will cause us problems going forward.

Financial review

Brief statement of the charity's policy on reserves

For the year ended 31 March 2021, the unrestricted funds were in surplus by £729 (2020: £4,904) before transfers. As at 31 March 2021 unrestricted reserves were in surplus by £9,188 (2020: £8,459). The Trustees consider the reserves are at a satisfactory level to allow them to continue their activities in a similar manner to previous periods.

Details of any deficit

The deficit on the restricted funds is expected to be cleared in the following year on receipt of further funding for the projects.

Donated facilities and services (if any)

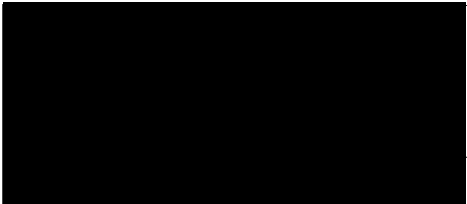
N/A

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	
Date	21 December 2021	

LUV+ (Leprosy At Utale Village)

SC041282

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2020		31	03	2021

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,300	20,132			21,432	10,871
Legacies					-	-
Grants		17,750			17,750	33,950
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	1,300	37,882	-	-	39,182	44,821
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,300	37,882	-	-	39,182	44,821
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	571	835			1,406	10,983
Grants and donations		36,844			36,844	30,755
Governance costs:					-	-
Audit / independent examination					-	600
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	571	37,679	-	-	38,250	42,338
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	571	37,679	-	-	38,250	42,338
Net receipts / (payments)	729	203	-	-	932	2,483
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	729	203	-	-	932	2,483

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,459	(221)			8,238	5,755
	Surplus / (deficit) shown on receipts and payments	729	203			932	2,483
						-	-
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	9,188	(18)	-	-	9,170	8,238

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Examination fee	Unrestricted funds	1,200	600
		Total	1,200	600

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

		21/12/2021

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To support the health, well being and living conditions of patients at the Leprosy Community in Utale 2 Village, Malawi, and other similar communities in the surrounding area and in Zambia and Tanzania.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Leprosy Community at Utale 2	Institution	6	36,844
		Total	36,844

C3a Trustee remuneration

--	--

Authority under which paid

C3b Trustee remuneration - details

C4a Trustee expenses

- travel expenditure to Zambia	835
--------------------------------	-----

C4b Trustee expenses - details

	Number of trustees	£
Travelling to meetings	1	835

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
See above			0
Trustee	Donation	1,200	0

C6 Other information

Unrestricted donations totalling £1,200 were received from [REDACTED] in the year.

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Unrestricted funds -general	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,300				1,300	10,871
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	1,300	-	-	-	1,300	10,871
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,300	-	-	-	1,300	10,871
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	571				571	180
Grants and donations	-				-	5,187
Governance costs:					-	-
Audit / independent examination					-	600
Other					-	-
Sub total	571	-	-	-	571	5,967
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	571	-	-	-	571	5,967
Net receipts / (payments)	729	-	-	-	729	4,904
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	729	-	-	-	729	4,904

Nature and purpose of funds

--

Additional analysis (3)

6 Breakdown of restricted funds

	Lloyds TSB small grant	Scottish Gov. Capacity Building	Swedish Gov. 3 - enter name of fund below	Swedish Gov. 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts								
Donations		20,132					20,132	
Legacies							-	-
Grants		17,750					17,750	33,950
Receipts from fundraising activities							-	-
Gross trading receipts							-	-
Income from investments other than land and buildings							-	-
Rents from land & buildings							-	-
Gross receipts from other charitable activities							-	-
Sub total	-	37,882	-	-	-	-	37,882	33,950
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	-
Proceeds from sale of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total receipts	-	37,882	-	-	-	-	37,882	33,950
Payments								
Expenses for fundraising activities							-	-
Gross trading payments							-	-
Investment management costs							-	-
Payments relating directly to charitable activities		835					835	10,803
Grants and donations		36,844					36,844	25,568
Governance costs:							-	-
Audit / independent examination							-	-
Preparation of annual accounts							-	-
Legal costs							-	-
Sub total	-	37,679	-	-	-	-	37,679	36,371
Payments relating to asset and investment movements								
Purchases of fixed assets							-	-
Purchase of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total payments	-	37,679	-	-	-	-	37,679	36,371
Net receipts / (payments)	-	203	-	-	-	-	203	(2,421)
Transfers to / (from) funds								
Surplus / (deficit) for year	-	203	-	-	-	-	203	(2,421)


Nature and purpose of funds

Within donations are £8,908 awarded from Irish Aid for the implementation of income generating projects at the Bukumbi Leprosy Centre in the Mwanza region in Tanzania, £5,000 awarded from The Stafford Trust for project costs and £3,000 awarded from Souter Charitable Trust for Coronavirus equipment for the new leprosy communities in Tanzania. All other donation are < £1,000, the majority of which relate to funding received for Covid materials.

The **Scottish Government Capacity Building Grant** was awarded specifically for the "Income generating schemes for people with leprosy in Zambia and Malawi" project - to improve the physical, psychological and social quality of life of people disabled by leprosy in five communities in Zambia and two in Malawi, through the creation of appropriate and sustainable income generating schemes.

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	LUV+ (Leprosy At Utale Village)						
	Registered charity number	SC041282						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	April	2020	to	31	March	2021	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention, other than that disclosed on the attached page,</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	21 December 2021		
Name:								
Relevant professional qualification(s) or body (if any):	Chartered Accountant							
Address:	Whitelaw Wells							
	Chartered Accountants							
	9 Ainslie Place							
	Edinburgh EH3 6AT							