Company registration number NI640401 (Northern Ireland)

Charity registration number NIC 106322 (Northern Ireland)

THE LEPROSY MISSION NORTHERN IRELAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE LEPROSY MISSION NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Noble Mr J Caples (Honorary Treasurer) Miss J Carson (Chair) Mr R Marshall Rev P Hilton (Deputy Chair) Ms J Willcocks Dr O Guy Mr P Walker
National Director	Dr J Fleming Mrs J Thompson (Outgoing Interim & Part-Time until 11-04-25)
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 2025

The board of trustees have pleasure in presenting their Annual Report, together with the audited financial statements for the year ended 31 December 2025.

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, an ancient disease, continues to impact people and communities across the world and is officially recognised by the World Health Organisation (WHO) as a Neglected Tropical Disease (NTD). In 2024, there were 172,717 new cases of leprosy reported globally, a decline of 5% compared with the previous year, and 19.4% since 2015 (WHO, 2025). More than 95% of cases occur in 23 priority countries. An effective cure, known as Multi Drug Therapy (MDT), has been available since 1982; however, people affected by leprosy, particularly those living in poor and marginalised communities, often experience delayed access to diagnosis and treatment, leading to avoidable disability and social exclusion. These ongoing challenges highlight the importance of sustained efforts to improve health outcomes, reduce stigma, and support affected individuals to live with dignity and full participation in society.

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”. Together with our partners across the world, we strive to break the transmission of leprosy so that children born into the world are no longer at risk of leprosy, and persons affected by leprosy do not suffer discrimination and can enjoy fulness 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), originally founded in Ireland by Wellesley and Alice Bailey in 1874. Through prayer, fundraising, advocacy, and volunteering, we raise awareness of leprosy and the vital resources needed to help make leprosy a thing of the past. Our charitable purposes are:

• 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 actively seek out leprosy cases, particularly in areas with high prevalence rates. We partner with national and local government health programmes and seek to integrate leprosy care within the health system. We support and develop leprosy expertise in primary and secondary healthcare workers. With a strong record in leprosy research, we develop and trial research innovations related to reducing transmission, early diagnosis, monitoring relapse, antimicrobial resistance and reactions to MDT (multi-drug therapy), the cure for leprosy.

Zero Leprosy Disability

Disability is not an inevitable consequence of leprosy, but late diagnosis or treatment complications increase its likelihood. Limited local government ownership of leprosy care, complications in care management and lack of disability services, coupled with declining leprosy expertise, particularly to spot the first signs of leprosy, mean that persons affected often do not get the timely interventions they need. Globally, we continue to provide rehabilitation and well-being services in countries where local governments need assistance. We focus particularly on work at the community level, promoting models of self-care that empower people to manage their impairments.

Zero Leprosy Discrimination

Globally, there are 132 laws in 23 countries that still discriminate against persons affected by leprosy. These laws prevent 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 provide training in sustainable livelihoods and work with communities to address barriers that prevent economic resilience. When persons affected by leprosy can bring resources into the household economy, their agency and 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. Utilising local knowledge and expertise maximises long-term sustainability and promotes empowerment.

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 colleagues in other 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 is committed to following the Dóchas Guide to Ethical Communications Guide to Ethical Communications - Dochas.

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

During 2025 our programmes continued to be subject to disruption by political and economic instability and the impacts of climate change. We are thankful for generous supporters who have helped sustain core services and enable persons and communities affected by leprosy to receive vital care and treatment. Through their generosity, in 2025 we provided a total of £499,145 in funding grants for the implementing of overseas projects, core funding for our long-term partners, and support for the unique and critical work of The Leprosy Mission International (TLMI). This represents a slight drop relative to 2024 funding of overseas projects (£514,005) when Trustees took the decision to spend down excess reserves carried forward from previous years, but maintains a substantial upward trend relative to previous years (2023: £422,927).

In 2025, remittances were transferred from Northern Ireland to part support the projects and programmes in Bangladesh £46,000, India £21,500, Nepal £272,134, Ethiopia £23,000 and Mozambique £91,511, and as well as our apportioned contribution (Global Fellowship Levy) towards The Leprosy Mission Global Fellowship of £45,000. 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 for Anandaban hospital, the main leprosy referral hospital in Nepal, and 'Dignity First' totaled £272,134. These funds included a grant towards necessary long-term measures for the hospital in response to the devastating landslides of late Sept 2024 that threatened hospital operations. This grant was possible due to the generous response of our supporters to an Anandaban emergency appeal in November 2024. Support totaling £142,632 funded the final year of 'Dignity First' – a 3-year project, 2023-2025, funded by the Department of Foreign Affairs and Trade (DFAT - Irish Aid Civil Society) which sought 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 FY24 for disbursement as per the agreed budget in FY25, alongside TLMNI's match funding commitment. The 'Dignity First' project came to a successful conclusion at the end of October 2025.

In 2025 TLMNI was able to remit project funds to TLM Mozambique for the first time. The Trustees were delighted that TLMNI's application (as lead applicant, together with TLM Mozambique and TLM Great Britain) for funding from the Department of Foreign Affairs and Trade in Nov 2024 for a 3-year project in Mozambique (2025-2028) was successful. Project Olikanassa commenced in September 2025 and 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. The project will empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods. A grant of €200,000 (£172,940) was received from DFAT in September 2025 for disbursement as per agreed budget for the first year of the project, alongside TLMNI's match funding commitment.

The kindness, care and compassion of our supporters, together with the dedication of our partners and staff, has enabled significant progress towards achieving our vision of "Leprosy Defeated, Lives Transformed" in 2025. In partnership with other global TLM members, our funding support has helped transform the lives of persons affected by leprosy and has brought us closer to seeing leprosy defeated. This is showcased through the impact achieved in the projects The Leprosy Mission NI supported in 2025:

Asia

Bangladesh - Activating & Engaging Partnerships to reduce Leprosy (AEP) Project

- 773 new cases were found through partners and government health centres
- A total of 281,227 people from 69,952 families were screened to identify new leprosy cases. This includes 'contact screening' of 97.15% of the new leprosy cases found
- A further 6,687 people were screened through 41 specialised skin camps conducted in tea gardens and other hard-to-reach areas
- 11,557 individuals in leprosy affected communities received SDR-PEP (Single Dose Rifampicin Post Exposure Prophylaxis), a leprosy preventative medication endorsed by the WHO
- 1,068 government health workers received training on leprosy detection and case management
- 266 medical doctors and dermatologists completed advanced training on managing leprosy complications
- 4,605 students were reached through 63 school-based awareness sessions, fostering early awareness of leprosy among youth
- Church Pastors and community leaders previously trained through project activities referred 53 suspected leprosy cases for diagnosis in 2025 and visited 46 households of persons affected by leprosy, providing counselling and follow-up support
- 696 self-help group members accessed loans to initiate or expand income-generating activities

India – Purulia Hospital

- 368 new untreated cases of leprosy were diagnosed and treated
- 276 patients with leprosy reactions, 1,027 patients with ulcers, and 126 patients with neuritis were treated as outpatients
- Admissions: 964 patients were admitted, including 362 with ulcers, 213 with leprosy reactions, and 120 with neuritis
- 30 patients received reconstructive surgery
- 84 cataract surgeries were performed
- 1,769 items of footwear were made for persons affected by leprosy
- 19 Community Outreach Health Clinics were conducted, reaching 3,096 people

India - Children Unite For Action (CUFA) Project

- 1,390 individuals were screened across 14 health camps, resulting in early detection of 20 new leprosy cases
- 161 leprosy awareness programs were conducted in schools, communities, and government offices, reaching more than 10,283 individuals with information about leprosy and children's rights
- 60 Village Level Child Protection Committees were supported, through which 501 members were trained to safeguard children at the community level
- 363 teachers from 59 schools were trained on inclusive education practices
- 246 children affected by leprosy were identified for educational support to ensure leprosy did not affect their access to education
- 52 students enrolled for Vocational Training courses

Nepal – Anandaban Hospital

TLM's Anandaban Hospital in Nepal faced challenges throughout 2025 due to the damage caused to the hospital site following devastating landslides in September 2024. To mitigate further damage and ensure preparedness should heavy rainfall occur again in the future, a contingency plan was developed, prioritising patient and staff safety, as well as minimising the level of disruption to services provided. Inpatient load at Anandaban Hospital was reduced, and services were spread across four sites. Outpatient services continued at the Anandaban Hospital site.

Despite these challenges, Anandaban Hospital achieved the following in 2025:

- 167 new cases of leprosy were diagnosed, 19 of which had Disability Grade 2 status at the time of diagnosis.
- 8,105 persons affected by leprosy accessed outpatient services, with 758 being admitted as inpatients for further treatment
- 955 items of footwear, 25 prostheses and 1,371 supportive appliances were distributed
- 675 patients with ulcers received treatment, including 201 receiving ulcer debridement surgery
- 1,849 leprosy patients accessed counselling services
- 97 Reconstructive surgeries were performed
- 6,182 Physiotherapy sessions were provided
- 27 medical practitioners received training in the hospital
- 3 Leprosy Awareness Programmes were conducted
- 4 engagement activities were conducted with local churches, schools and community-based organisations
- 38 hospital staff attended national and international conferences related to leprosy, skin NTDs, and disability to share experience, research findings and best practices

Nepal – Dignity First

Dignity First, a three-year project implemented alongside TLM Nepal and TLM Great Britain and partially funded by the Department of Foreign Affairs and Trade (DFAT – Irish Aid Civil Society Fund), concluded in Oct 2025. In its final year, Dignity First achieved the following:

- 253 hidden cases of leprosy were detected and treated
- 11 gender-sensitive skin camps screened 1,801 people for leprosy and other conditions
- 161 Female Community Health Volunteers were trained on leprosy signs, symptoms, screening and referral, thus helping to enhance gender-inclusive leprosy services
- 16 self-help groups (SHGs) with 596 members were supported. An additional 111 members were supported through sub-groups in remote areas. These groups provide peer support, training and savings schemes, helping members improve health, practice self-care, advocate for rights, and strengthen livelihoods.
- 76 individuals have implemented adaptive measures in agricultural practices following training on climate adaptation and resilience. Actions include crop diversification, rainwater harvesting and waste management.
- SHGs were supported to organise 24 meetings with local authorities to raise awareness of leprosy and advocate for the rights of people affected by leprosy

Africa

Ethiopia - Dare to Dream Project

- 144 new leprosy cases were identified in two case finding campaigns, involving health workers, extension workers, religious leaders, leprosy champions, and community leaders
- 110 health workers received training in diagnostics, complication management and SDR-PEP administration
- 145 self-care groups with 803 members were formed to empower leprosy patients to manage their condition, reduce complications, promote peer support, combat stigma and improve their quality of life. Self-care products (soap and Vaseline) were distributed via these groups.
- 294 community dialogue sessions directly engaged 15,623 community members including women, health extensions workers, religious leaders, community leaders and persons affected by leprosy
- 46,347 people were reached through a home-to-home community awareness campaign, where 60,000 leaflets and 1,000 posters were distributed
- The Dare to Dream project also focused on national awareness campaigns on leprosy during 2025, including a 2-day training programme for 24 media personnel, and radio spots across regional and national radio totaling 124 one-minute spots.

Mozambique – Olikanassa Project

In September 2025, The Leprosy Mission NI began implementing a 3-year project in the Zambezia Province of Mozambique alongside TLM Mozambique and TLM Great Britain. This project has received funding from the Department of Foreign Affairs and Trade (DFAT – Irish Aid Civil Society Fund) and aims to empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods.

Advocacy

The global membership support levy, which The Leprosy Mission NI contributes as a member of the TLM Global Fellowship, funds strategic posts and activities, including advocacy. In 2025, TLM's global level advocacy saw contributions to several key events across the world. Through this engagement, TLM sought to listen to, and amplify, the voices of persons affected by leprosy so that their insights can guide our work and our messaging to governments across the world. Advocacy activities in 2025 included:

- At the **Global Disability Summit in Berlin**, we engaged in the conversations surrounding the summit, which focused primarily on the intersection of disability and international development.
- At the **United Nations Conference on the Convention on the Rights of Persons with Disabilities** in New York, TLM had numerous speaking opportunities, including in the General Assembly Hall on the opening day. Meetings were held with several countries to speak about laws on their statute books that discriminate against persons affected by leprosy.
- At the **Global Forum of Organisations of Persons Affected by Leprosy** in Bali, one of the leprosy world's most important events, TLM listened to the voices of persons affected by leprosy and contributed to discussions. This forum brought together organisations that represent persons affected by leprosy globally to learn from one another and shape the next stage of the work of the leprosy sector. TLM provided funds so that persons affected by leprosy could be present at the forum.

The Leprosy Mission's Advocacy Working Group launched an Advocacy Toolkit which was designed to grow advocacy capacity across TLM and amongst our partner Organisations of Persons Affected by Leprosy. The toolkit was launched in June 2025, and the first training took place in July 2025 in Timor-Leste.

Where Our Support Comes From

Our income comes from diverse sources, a high proportion being from churches and individual donors across Northern Ireland. We extend our sincere thanks to each and every donor who faithfully prioritises persons affected by leprosy in their charitable giving. TLMNI had a total income in 2025 of £825,192 (2024: £677,620). While our overall income increased by around 23%, this was largely due to a substantial increase in legacy giving (2025: £228,839; 2024: £36,553). Trustees have no control over the level of legacy giving year on year. Local church and individual supporters continued to give generously throughout the year in spite of the difficult economic climate, with general donations (including responses to direct appeals) reaching a total of £412,057. While this represents an almost 19% decline in this stream of income relative to 2024, it is similar to that of 2023 (2025: £412,057; 2024: £506,765; 2023: £405,886). 2024 was an atypical year: we saw an outpouring of generosity in response to i) a special emergency appeal after the devastating landslides at Anandaban Hospital (Nepal) in September 2024; and ii) a match-funded Advent appeal. These appeals raised a combined total of £139,368. 2024 was also the 150th Anniversary year of TLM. The lower income from church and individual supporters in 2025 is thus likely due to not having any emergency or match-funded appeals.

Regular giving provides a more stable and predictable source of income. During 2025, we had a total of 266 regular givers in the year, including 28 new regular givers, compared to 245 in 2024. Our annual income from regular giving (2025: £58,569) currently represents about 31% of our total income from individual supporters.

We are deeply grateful to have received funding grants during the year from the TBF Thompson Trust (£12,500) and the House of Vic-Ryn (£12,500). These funds are being held in reserve for a match-funded appeal to be launched in Nov-Dec 2026. In addition, we are grateful for a donation of £3,000 from the Fisher Foundation for the AEP project in Bangladesh and a donation of £500 from Grangemore Securities. We thank these Trusts and organisations for their financial support and commitment to our work in 2025 and compassion for persons and communities affected by leprosy. TLMNI also received a grant of €200,000 (£172,940) during the year from Irish Aid (Department of Foreign Affairs and Trade, DFAT) towards 'Olikanassa', a 3-year project (2025-2028) that 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 of Mozambique. This project will empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods. DFAT funding was obtained through a joint funding application with TLM Mozambique and TLM Great Britain (TLMNI being the lead applicant) and the project, which began in September 2025, is being implemented jointly with these partners.

2025 was a challenging year with a number of important transitions in our staff team. A new National Director, Dr Joy Fleming, was appointed in January 2025, taking up her role in mid-April, following on from Jo-Anne Thomson who served as Interim Director for almost 6 months after the resignation of Joanne Briggs, the previous National Director in October 2024. Two other key members of staff, Pam Gaston, Programmes Funding Officer, and Rebecca Parnell, Church Partnerships Officer, resigned during the year to take up employment with other charitable organisations. In spite of large gaps in the staff team over the year, our work of raising awareness, prayer support and much needed funding for leprosy-focused projects in partner countries remained stable. Ben Davison joined the staff team in November 2025 as Funding and Programmes Officer and a new Church and Community Partnerships Lead is expected to join in June 2026, bringing the staff team once again to full strength.

A commissioning service for Dr Joy Fleming was held at Newmills Presbyterian Church on Sunday 28th September, 2025, and a series of events was organised over that weekend around the visits of special guests Mr Shovakhar Kandel (Country Director of TLM Nepal) and Mr Brent Morgan (TLM International Director). These events included an evening rally for supporters in the north-west at Ebrington Presbyterian Church, an afternoon event for supporters in Co. Antrim and Co. Down at the T3 centre in Lisburn, and a service at First Coleraine Presbyterian Church. These special events drew both new and long-standing supporters to hear updates on work in Nepal and more generally around the TLM Global Fellowship.

TLMNI staff and volunteers presented our charitable work at 56 speaking engagements across the year. While there were fewer opportunities for speaking engagements than in 2024 (78), TLM's special 150th anniversary year, there were more opportunities than in 2023 (52 speaking engagements). While 2024 saw many opportunities for global engagement due to the 150th anniversary celebrations, most TLM Global meetings were held online in 2025. Before taking up her role as National Director, Dr Joy Fleming had already established relationships with many of the TLM Country Leaders and teams we work with through her previous role at TLM Great Britain, and continued to develop these relationships through online communications throughout 2025.

TLMNI still maintains special relationships with about 170 congregations across Northern Ireland who faithfully gave donations during the year. Intentional follow up and proactive engagement during the year helped to nourish these relationships and keep the needs of those affected by leprosy at the fore in busy congregation schedules. Declining church attendance and engagement is still apparent; church leadership vacancies, mid-week group closures and aging congregations no longer able to support as many mission agencies are an ongoing issue. Inevitably, these external factors impact our work with churches in Northern Ireland. The resignation of our Church Partnerships Officer in 2024 created an opportunity to review this role, and we anticipate that the newly appointed Church and Community Partnerships Lead, while maintaining focus on our core church partnership work, will broaden our engagement with a wider range of community groups. We also plan to develop a stronger network of regional volunteers who will engage more directly in fundraising and raising the profile of our work.

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.

INTOUCH, our supporter magazine, is sent out 3 times each year to thank supporters for their kind generosity and to communicate the impact of their giving. INTOUCH was sent to an average of 5,130 supporters per edition in 2025. While the purpose of INTOUCH is to thank supporters, supporters touched by the impact stories shared donated a total of £40,984 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 to 662 supporters (an increase in 4% across the year), 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.

2025 saw the development of a new organisational website (www.leprosymissionni.org), in line with TLM's global rebranding, and the adoption of new aligned staff email addresses. While fully functional, the site requires further development in 2026. Traffic to the website saw an almost 10% increase relative to 2024 and views on socials also increased by 33%. 2025 also saw a 13% increase in followers relative to 2024. Algorithms outside our control disadvantage smaller charities like TLMNI that have a lower budget set aside for advertising. As we seek to increase awareness of those affected by leprosy, remain relevant, and connect with new audiences, we will review our strategies for attracting new audiences.

Financial review

The results for the period are set out on pages 19 to 40. The charity returned a deficit of £10,309 (2024: deficit of £170,385) of which there was an unrestricted surplus of £193,567 (2024: deficit of £242,602) and restricted deficit of £203,876 (2024: surplus of £72,217).

As at 31 December 2025, the level of unrestricted reserves held was £739,723, of which £390,000 has been designated by the Board at the year end.

In view of the uncertain and volatile global economic and political climate, and fundraising challenges faced in recent years, Trustees review levels of reserves and designated funds on an annual basis in line with our Reserves Policy. We exclude funds committed in property and the equipment necessary to undertake our work, and restricted funds (these are only held for a limited time and are remitted to overseas projects as quickly as possible) when calculating the level of reserves needed. Trustees are keen to ensure both local and global sustainability whilst ensuring sufficient reserves are in place for both operational and project commitments. Funding commitments to global partners for leprosy projects are made 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 continued to retain the charity's programmes reserve at 25% of normal funding commitments for the purpose of honoring any agreed funding commitments and to have an appropriate amount of match funding in place as part of our commitments for the DFAT-funded Dignity First project in Nepal (2023-2025, which finished in October, 2025) and the Olikanassa project in Mozambique (2025-2027, which began in September, 2025). Reserves continue to be kept under review.

As part of 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 continues to be reviewed on a quarterly basis. Trustees are satisfied that systems are in place to mitigate exposure to major risks, including risks associated with the global economic turbulence. Trustees are expected to disclose any conflicts of interest when discussing the Charity's business; this is a standard agenda item during Board meetings. 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.

TLMNI will continue its support of programmes and projects in India, Nepal, Bangladesh, Ethiopia and Mozambique in 2026 and reinstate funding to projects in Nigeria. Our intention is to prioritise funding of projects that contribute towards our global strategic goals of zero transmission, zero disability and zero discrimination. We will continue to build 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. We will also seek to broaden our supporter base and will investigate the development of a CSR (Corporate Social Responsibility) income stream by engaging local businesses whose specialism may connect with our work (e.g. dermatology, prosthetics). We also plan to further motivate and support our supporter base to engage more actively by hosting their own fundraising activities.

Plans for future periods

Implementation of The Leprosy Mission's 5-year Global Strategy (2025-2030), began in 2025. The strategy outlines long term changes we want to see as well as the priorities TLM will focus on globally during this period. Christ-centredness is at the heart of the strategy, and its top priority remains breaking leprosy transmission by 2035. Zero disability and zero discrimination continue to be important pillars of the strategy, and a fourth pillar focused on improving and increasing fundraising efforts to fund the defeat of leprosy to completion is included.

TLMNI's own strategy, *It's Time to Make Leprosy a Thing of the Past* provided important direction for the development of our work during 2021-2025. The Board of Trustees began an end-term strategic review of performance and progress at a TLMNI joint staff and Board retreat in June 2025. It was decided then that the 2026-2030 Strategy could be based on the existing strategy; a refresh rather than a major revision of the previous strategy is all that is required. The Trustees anticipate the new strategy will be ready to launch at the end of 2026. In the meantime, the 2021-2025 Strategy will continue to be in force as it remains fully in line with TLMNI's overall vision and mission and contributes to TLM's global strategic goals.

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	(Resigned 28 June 2025)
Mr J Caples (Honorary Treasurer)	
Miss J Carson (Chair)	
Mr R Marshall	
Rev P Hilton (Deputy Chair)	
Ms J Willcocks	
Dr O Guy	
Mr P Walker	

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

New Trustees are recruited as per the Memorandum and Articles of Association. Two new Trustees, previously co-opted at the December 2024 Board meeting, were elected at the 2025 AGM held in June, 2025.

During the year the Finance & Audit Committee met 3 times and the Supporter Engagement committee met 4 times. All sub-committees, as delegated sub-groups of the Board of Trustees are made up of members of the Board and staff representatives 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. Stuart Towell (Campaigns & Supporter Experience Manager, TLM Great Britain) has provided consultancy support for the Supporter Engagement Sub-committee to strengthen and bring expertise to the committee while we seek to recruit additional members with fundraising expertise.

Governance & Nominations Sub-Committee:
Mrs F Davidson (Chair until April, 2024)
Dr J Fleming (National Director, from April 2025)
Miss J Carson (Board Chair, Sub-Committee Chair from June 2025)

Finance & Audit Sub-Committee:
Mr J Caples, Hon. Treasurer (Chair)
Mrs F Davidson (until Sept, 2025)
Mr M Noble
Dr J Fleming (from April, 2025)
Miss J Carson (Board Chair)
Mrs J Jamieson

Supporter Engagement Sub-Committee:
Miss J Carson (Chair until June, 2025)
Rev P Hilton (Chair from June, 2025)
Mr R Marshall
Mr P Walker
Dr J Fleming (from April, 2025)
Mr S McCartney (until September, 2025)
Mrs H Coulter (until September, 2025)

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, a new National Director, Dr Joy Fleming, was appointed with effect from 14th April 2025. Mrs Jo-Anne Thomson, Head of Fundraising Development at TLM International, served as Interim National Director from November 2024 to April 2025. Dr Fleming previously worked with The Leprosy Mission Great Britain as Deputy Head of Programmes and brings a strong knowledge of the mission and experience in programme management. The charity currently employs 3 full time and 3 part time members of staff. During the year, the positions of Programmes Funding Officer and Church Partnerships Officer became vacant. Following revisions of these roles a new Funding and Programmes Officer joined the team in November, 2025 and a new Church and Community Partnerships Lead is expected to join the team in June, 2026. During the year, the role of Supporter Engagement Officer became permanent following the completion of four years of employment with the charity.

Safeguarding

Globally, The Leprosy Mission expects the highest standards of professional practice in all aspects of our work and contact with people – particularly with adults and children at risk. We are committed to safeguarding all people, including children and adults at risk from harm and ensuring their rights to protection are realised. An updated Safeguarding Policy and Procedures were rolled out globally across The Leprosy Mission in 2025 and TLMNI's Safeguarding team began the process of reviewing the policy and updating our processes. It is expected this revised policy will be adopted by the Trustees in 2026 and training on the revised policy for staff and Trustees will be arranged. Safeguarding concerns and reported global cases have been dealt with as per organisational procedures. The Trustee supporting the National Director with safeguarding matters on an interim basis stood down from this position in October 2025. A Designated Safeguarding Trustee with appropriate skills and experience has been appointed by the Board to ensure the Board is kept fully updated and any safeguarding concerns are dealt with appropriately. 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 is reviewed annually by the remuneration committee within the Finance and Audit Committee. 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 are delighted that Dr Joy Fleming who took up the role of National Director in April 2025 has settled well in her role. 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 2025, and for all 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.

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: 06/07/2026

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 2025 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 2025 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 concem 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.

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.

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.

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.

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.

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

6/7/26

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	523,198	117,698	640,896	299,455	243,863	543,318
Charitable activities	4	-	172,940	172,940	-	125,058	125,058
Investments	5	9,556	-	9,556	7,444	-	7,444
Other income	6	1,800	-	1,800	1,800	-	1,800
Total income		534,554	290,638	825,192	308,699	368,921	677,620
Expenditure on:							
Raising funds	7	97,080	-	97,080	97,535	-	97,535
Charitable activities	8	389,627	378,018	767,645	491,186	278,085	769,271
Total expenditure		486,707	378,018	864,725	588,721	278,085	866,806
Net gains on investments	11	29,224	-	29,224	18,801	-	18,801
Net income/(expenditure)		77,071	(87,380)	(10,309)	(261,221)	90,836	(170,385)
Transfers between funds	22	116,496	(116,496)	-	18,619	(18,619)	-
Net movement in funds	12	193,567	(203,876)	(10,309)	(242,602)	72,217	(170,385)
Reconciliation of funds:							
Fund balances at 1 January 2025		546,156	315,607	861,763	788,758	243,390	1,032,148
Fund balances at 31 December 2025		739,723	111,731	851,454	546,156	315,607	861,763

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	15		254,370		261,113
Investments	16		358,068		326,818
			612,438		587,931
Current assets					
Debtors	17	10,350		33,460	
Cash at bank and in hand		277,293		323,335	
		287,643		356,795	
Creditors: amounts falling due within one year	19	(48,627)		(82,963)	
Net current assets			239,016		273,832
Total assets less current liabilities			851,454		861,763
The funds of the charitable company					
Restricted income funds	21		111,731		315,607
Unrestricted funds	23		739,723		546,156
			851,454		861,763

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 06/07/2026

Mr J Caples (Honorary Treasurer)
Trustee

Miss J Carson (Chair)
Trustee

Company registration number (NI640401)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	27		(54,531)		(162,008)
Investing activities					
Purchase of tangible fixed assets		(1,067)		-	
Investment income received		9,556		7,444	
Net cash generated from investing activities			8,489		7,444
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(46,042)		(154,564)
Cash and cash equivalents at beginning of year			323,335		477,899
Cash and cash equivalents at end of year			277,293		323,335

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.

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.

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.

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	294,359	117,698	412,057	262,902	243,863	506,765
Legacies	228,839	-	228,839	36,553	-	36,553
	523,198	117,698	640,896	299,455	243,863	543,318

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 2025 £	Support to those affected by leprosy 2024 £
Performance related grants	172,940	125,058

Performance related grants analysis

	2025 £	2024 £
Department of Foreign Affairs and Trade	172,940	107,978
Bishop's Appeal	-	8,694
The McClay Foundation	-	8,386
	172,940	125,058

During the year the charity received a grant from the Department of Foreign Affairs and Trade (Irish Aid Civil Society) of Nil Euros (2024 - 130,000 Euros) for the Dignity First project in Nepal (2023-2025) and 200,000 Euros (2024 - Nil Euros) for project Olikanassa in Mozambique (2025 – 2028). The aim of Dignity First was to improve the health, well-being and dignity of 1,089 people affected by leprosy in Nepal and to enhance the technical capacity of 90 Government health workers and 300 Community Health Volunteers to identify, diagnose, treat, and manage leprosy and complications. 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 of Mozambique. This project will empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods.

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

5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable and similar income	9,556	7,444

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Income	1,800	1,800

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising agents	3,889	10,655
Publications	52,965	43,253
Staff costs	26,623	30,860
Shared service costs	11,700	11,700
Fundraising and publicity	95,177	96,468
Trading costs		
Goods for resale	1,310	916
Staff costs	593	151
Trading costs	1,903	1,067
	97,080	97,535

8 Expenditure on charitable activities

	Support to those affected by leprosy 2025 £	Support to those affected by leprosy 2024 £
Direct costs		
Staff costs	157,140	175,112
Depreciation and impairment	7,810	7,660
Activities undertaken directly	37,946	10,318
Foreign exchange movements	513	1,203
	203,409	194,293
Grant funding of activities (see note 9)	499,145	514,005
Share of support and governance costs (see note 10)		
Support	45,908	40,171
Governance	19,183	20,802
	767,645	769,271
Analysis by fund		
Unrestricted funds	389,627	491,186
Restricted funds	378,018	278,085
	767,645	769,271

9 Grants payable

	Support to those affected by leprosy 2025 £	Support to those affected by leprosy 2024 £
Bangladesh	46,000	106,976
Ethiopia	23,000	30,000
Global contribution	45,000	46,311
India	21,500	10,000
Mozambique (Department of Foreign Affairs and Trade)	91,511	-
Nepal (Department of Foreign Affairs and Trade)	142,632	107,978
Nepal	129,502	158,420
Nigeria	-	54,320
	499,145	514,005

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

10 Support costs

	Support costs	**Governance costs**	**2025**	Support costs	Governance costs	2024	**Basis of allocation**
	£	**£**	**£**	£	£	£	
Staff costs	-	8,941	8,041	-	9,484	9,484	grant funding
Pension contributions	-	2,700	3,600	-	3,600	3,600	grant funding
Travel & subsistence	8,123	-	8,123	9,650	-	9,650	grant funding
Insurance	4,587	-	4,587	3,218	-	3,218	grant funding
Rates	756	-	756	696	-	696	grant funding
Heat & light	2,484	-	2,484	2,880	-	2,880	grant funding
Repairs & maintenance	878	-	878	3,750	-	3,750	grant funding
Telephone	2,919	-	2,919	3,047	-	3,047	grant funding
Computer costs	6,597	-	6,597	7,626	-	7,626	grant funding
Print, post & stationery	435	-	435	361	-	361	grant funding
Equipment costs	1,052	-	1,052	999	-	999	grant funding
Sundry	3,898	-	3,898	2,328	-	2,328	grant funding
Subscriptions	2,900	-	2,900	1,978		1,978	grant funding
Bank charges	1,911	-	1,911	2,346		2,346	grant funding
Training	340	-	340	1,292		1,292	grant funding
Recruitment fees	9,028	-	9,028	-		-	grant funding
Audit fees	-	5,940	5,940	-	5,400	5,400	Governance
Legal and professional	-	1,602	1,602	-	2,318	2,318	Governance
	45,908	19,183	65,091	40,171	20,802	60,973	
Analysed between							
Charitable activities	45,908	19,183	65,091	40,171	20,802	60,973	

Governance costs includes payment to auditors of £5,940 (2024- £5,400) for audit fees.

11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	29,224	18,801

12 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	5,940	5,400
Depreciation of owned tangible fixed assets	7,810	7,660

13 Trustees

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

14 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable expenditure	4	5
Management and administration of the charity	1	1
	5	6

Employment costs	2025 £	2024 £
Wages and salaries	166,996	184,094
Shared service costs	11,700	11,700
Social security costs	9,439	13,109
Other pension costs	19,562	22,004
	207,697	230,907

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 £43,415 (2024: £47,916).

During January to April 2025 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.

15 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 January 2025	303,876	37,503	341,379
Additions	-	1,067	1,067
At 31 December 2025	303,876	38,570	342,446
Depreciation and impairment			
At 1 January 2025	48,621	31,645	80,266
Depreciation charged in the year	6,078	1,732	7,810
At 31 December 2025	54,699	33,377	88,076
Carrying amount			
At 31 December 2025	249,177	5,193	254,370
At 31 December 2024	255,255	5,858	261,113

16 Fixed asset investments

	Investments	Cash in portfolio	Total
	£		£
Cost or valuation			
At 1 January 2025	318,896	7,922	326,818
Valuation changes	11,718	19,532	31,250
Transfers	12,792	(12,792)	-
At 31 December 2025	343,406	14,662	358,068
Carrying amount			
At 31 December 2025	343,406	14,662	358,068
At 31 December 2024	318,896	7,922	326,818

17 Debtors

Amounts falling due within one year:	2025 £	2024 £
Accrued income	7,751	28,873
Other debtor	(196)	3,368
Prepayments	2,795	1,219
	10,350	33,460

18 Taxation

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

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,772	10,559
Other creditors	28,970	65,257
Accruals and deferred income	7,885	7,147
	48,627	82,963

20 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 £2,700 (2024: £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 £16,862 (2024: £18,404) to this scheme.

21 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.

		Movement in funds				Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 1 January 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£	£	£	£	£
Nepal (electives)	1,050	1,500	(1,200)	-	1,350	1,500	(1,200)	-	1,650
Nepal	2,958	24,679	(20,000)	-	7,637	7,744	(6,379)	-	9,002
Nigeria	-	150	(150)	-	-	-	-	-	-
Bangladesh AEP	3,531	17,080	(2,040)	-	18,571	400	(18,971)	-	-
India Purulia Hospital	4,750	-	(1,500)	-	3,250	-	(3,250)	-	-
Nepal - Department of Foreign Affairs and Trade	131,101	186,144	(138,146)	(18,619)	160,480	64,978	(108,962)	(116,496)	-
Nepal - Legacy	100,000	-	(50,000)	-	50,000	-	(50,000)	-	-
Nepal - Joy of Generosity	-	65,893	(45,000)	-	20,893	-	(20,893)	-	-
Nepal - Emergency	-	73,475	(20,049)	-	53,426	1,774	(55,200)	-	-
Mozambique - Department of Foreign Affairs and Trade	-	-	-	-	-	189,242	(113,163)	-	76,079
Joy of Generosity	-	-	-	-	-	25,000	-	-	25,000
	243,390	368,921	(278,085)	(18,619)	315,607	290,638	(378,018)	(116,496)	111,731

21 Restricted funds (Continued)

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.

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" 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.

21 Restricted funds (Continued)

Mozambique - Department of Foreign Affairs and Trade
Grant received from Department of Foreign Affairs and Trade (Irish Aid Civil Society fund) for *Olikanassa* project in Mozambique (2025-2028). This project will empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods.

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

22 Transfers

Nepal - Department of Foreign Affairs and Trade

Following a review of the project, it was identified that the matched funding had been provided by the charity along with the provision of matched funding by the Nepal - Legacy fund. As a result the matched funding had been overprovided. Therefore the directors have taken the decision to transfer the surplus matched funding back to unrestricted reserves.

23 Unrestricted 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.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Legacy Fund	130,000	-	-	20,000	-	150,000
Programme reserve	240,000	-	-	-	-	240,000
Development Fund	65,000	-	(65,000)	-	-	-
General funds	111,156	534,554	(421,707)	96,496	29,224	349,723
	546,156	534,554	(486,707)	116,496	29,224	739,723

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Legacy Fund	130,000	-	-	-	-	130,000
Programme reserve	75,000	-	-	165,000	-	240,000
Research Fund	6,600	-	(6,600)	-	-	-
Development Fund	65,000	-	(65,000)	65,000	-	65,000
Ethiopia Fund	10,000	-	(10,000)	-	-	-
General funds	502,158	308,699	(507,121)	(211,381)	18,801	111,156
	788,758	308,699	(588,721)	18,619	18,801	546,156

23 Unrestricted funds (Continued)

The Board of Trustees agreed to increase the legacy equalisation fund to £150,000 in line with budget commitments and to iron out legacy volatility and reduce financial risks associated with this income stream.

The Board agreed to maintain the Programme reserve fund at £240,000 to include £50,000 allocated towards Olikanassa project in Mozambique (2025-2028) a project part funded by Department of Foreign Affairs and Trade. This project will empower women, girls and families disadvantaged by leprosy, disability, climate change, gender injustice, and extreme poverty and will provide them with access to improved healthcare services, and opportunities to build climate-resilient livelihoods.

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	254,370	-	254,370
Investments	358,068	-	358,068
Current assets/(liabilities)	127,285	111,731	239,016
	739,723	111,731	851,454

	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
	546,156	315,607	861,763

25 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:

	2025 £	2024 £
Within one year	648	648
Between two and five years	1,134	1,782
	1,782	2,430

26 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 £499,145 (2024: £514,005) for the ongoing charitable purposes.

Included within creditors falling due within one year is a balance due to TLMI of £Nil (2024: £62,241) in relation to grants payable. At the year end the charity owed TLMI £3,783 (2024: £3,122) in relation to expenses incurred. At the year end, TLM International owed £414 (2024: £702) 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 £Nil (2024: £4,479) from TLM Trading Ltd.

TLMNI received donations from TLM Trading Ltd of £16,445 (2024: £24,796) in the year ended 31 December 2025. At the year end, TLM Trading Ltd owed £2,927 (2024: £455) 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 £1,736 (2024: £19,141) 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 £ 17,226 (2024: £9,400).

27 Cash generated from operations

	2025 £	2024 £
Deficit for the year	(10,309)	(170,385)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,556)	(7,444)
Fair value gains and losses on investments	(31,250)	(18,191)
Depreciation and impairment of tangible fixed assets	7,810	7,660
Movements in working capital:		
Decrease/(increase) in debtors	23,110	(15,488)
(Decrease)/increase in creditors	(34,336)	41,840
Cash absorbed by operations	(54,531)	(162,008)

28 Analysis of changes in net funds

The charitable company had no material debt during the year.