

## **MEDIC ASSIST INTERNATIONAL**

(A company limited by guarantee and not having a share capital)

### **Accounts – 31st December 2020**

#### **INDEX**

- 1-5. General Information and Directors' Report
- 6. Independent Examiner's Report
- 7. Statement of Financial Activities
- 8. Balance Sheet
- 9-12. Notes to the Accounts

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION  
for the year ended 31st December 2020**

**BOARD OF DIRECTORS**

S Bryans  
A Dipper  
J Corps  
N Moore  
S Sanderson

**COMPANY SECRETARY**

S Travis

**REGISTERED OFFICE**

6 Grosvenor Road  
Banbury  
OX16 5HN

**REGISTERED NUMBER**

4833454 Registered in England and Wales

**REGISTERED CHARITY NUMBER**

1104760

**BANKERS**

National Westminster Bank Plc  
11 Market Place  
Abingdon  
Oxfordshire  
OX14 3HH

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

**INDEPENDENT EXAMINERS**

A J Carter & Co  
Chartered Accountants  
22b High Street  
Witney  
Oxfordshire  
OX28 6RB

## **REPORT OF THE DIRECTORS AND GENERAL INFORMATION for the year ended 31st December 2020 (continued)**

The Directors submit their Report to the thirteenth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31st December 2020.

### **STRUCTURE AND GOVERNANCE**

Medic Assist International is incorporated as a Company Limited by Guarantee under the Companies Act 1985 and is governed by its Memorandum and Articles of Association. The Board of Directors has held three meetings during the year. The Finance Group continued to oversee the development and implementation of the approved Budget. The company is a registered charity.

### **PURPOSE**

**Medic Assist International (MAI) exists to build capacity in healthcare among peoples suffering persecution and oppression.**

MAI does not establish its own independent identity in countries outside the UK. Rather, it works to enable local international partners to achieve their realistically self-sustainable projects.

MAI aims to:

- **save lives and relieve suffering** through healthcare interventions and related activities;
- **support indigenous healthcare professionals** who are caring for people in crisis;
- **restore disrupted or needy healthcare systems** to effective, independent operation;
- **assist new initiatives** in holistic healthcare and the relief of poverty.

### **ACTIVITIES AND PARTNERSHIPS**

In 2020, MAI support helped our partners to provide health and social care to over 6,500 people. In addition, our partners provided public health education and awareness on maternal and child health care, HIV, tuberculosis (TB) and common cancers to approximately 4,500 people. The Covid-19 emergency appeal supported the distribution of food parcels to 2,450 households, free inpatient health care for 360 patients and awareness raising about the coronavirus to over 8,000 people.

#### **Strategy:**

Continue to pursue the charity's purpose by working through partners in South Asia and sub-Saharan Africa and growing the charity's support base

#### **South Africa:**

MAI continued to support Embo Community Church's Primary Health Care Clinic, and the Community Caregiver Team.

2020 achievements:

- MAI funded a specialist TB nurse who provided testing, treatment and prevention information to an average of 37 patients and their families each month at the clinic and an average 70 patients in the community.
- An application to the KwaZulu-Natal Department of Health to the clinic's running costs was successful, reducing the contribution needed from MAI in 2021 as well as improving the long-term local sustainability of the clinic.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION**  
**for the year ended 31st December 2020 (continued)**

**ACTIVITIES AND PARTNERSHIPS (continued)**

- Unable to do home visits for most of the year because of Covid-19, the Community Caregivers were reassigned to provide support at the clinic and the care home. They also assisted in distributing food parcels to the most deprived patients and their families during lockdown.
- The Primary Health Care Clinic managed 28,371 appointments, including 2,367 child health appointments for under-fives, 414 appointments for TB patients (a 37% increase on 2019) and 8,193 HIV patient health checks, treatment and counselling appointments (a 20% increase). The increase in TB and HIV patient numbers is likely linked to the pausing of the home-based care support. MAI supported 25% of the clinic's running costs, the other 75% being covered by a partnership with the KwaZulu-Natal Department of Health.

**Nepal:**

United Mission to Nepal (UMN)'s HIV and AIDs project, which we have supported since 2018, closed in March 2020. At the beginning of this project, People Living with HIV (PLHIV) had little status; some were destitute, with very low self-esteem, and felt they had little to live for. The main purpose was to change this and then sustain that change. All the signs are that this has been achieved over the past three years of the project through:

- (1) *Two self-help groups*, with around 130 members, which have provided emotional support and practical help for group members over the past two years.
- (2) *Twenty trained home-based caregivers* visiting and supporting 95 PLHIV for the past three years. They will continue to do so into the future.
- (3) *One hundred and five PLHIV starting small businesses*, improving their ability to be self-reliant and less dependent on support from the project.
- (4) *Local government support* – at the beginning of the project there was no local government support for PLHIV. Local government agencies are now allocating budgets for HIV and AIDS awareness activities and support activities for people living with AIDS.
- (5) *Improved community awareness* about HIV – PLHIV report less stigma, especially from their families.

As all these initiatives were self-sustaining before the project's closure it is believed they will now continue into the future.

**India:**

We started a new project to provide Chinchpada Christian Hospital with a much-needed isolation ward and new ICU ward. With special thanks to a generous major donor, we were able to secure the funding required for this project during 2020. As the building work will take place in 2021, we are holding a higher level of funds for India at the year-end.

We continued to support the palliative care service at Chinchpada Christian Hospital.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION  
for the year ended 31st December 2020 (continued)**

**ACTIVITIES AND PARTNERSHIPS (continued)**

2020 palliative care service achievements:

The service improves the quality of life of patients and families living with life-limiting illnesses, providing (i) home-based nursing care (ii) bereavement support to families (iii) community awareness education about cancer, its causes and treatment options and (iv) palliative care outpatient and inpatient care.

- 131 patients and their families received compassionate, high-quality home-based care.
- Public health education and awareness raising was limited by the Covid-19 lockdown. Forty-eight cancer awareness meetings were held over the year, reaching 1,958 people.
- Volunteer training was also not possible in 2020. However, 290 family members were trained during home visits on how to provide good quality care for their relative.

**South Sudan:**

MAI continued to support Martha Primary Health Centre, Yei, funding the Centre manager's salary. The clinic treated approximately 24,000 patients during 2020. The cataract surgery camp in March 2020 gave the gift of sight to 130 blind or visually impaired people.

Romogi Primary Health Post was constructed with MAI support in 2016. Soon after, in February 2017, an insurgency caused the community to flee to Uganda. People slowly started to return in 2019/20 but this stopped when borders were closed by Covid-19. The Diocese of Kejo Keji are renting the building to an international relief NGO, keeping it secure and well maintained.

**Chad:**

MAI's Board agreed to start a partnership with Guinebor II Hospital in Chad in 2021, initially supporting maternal and child healthcare.

**Covid-19 Appeal:**

Lockdowns in India, Nepal and South Africa plunged the poorest families – dependent on low wage daily labour – into a desperate situation. MAI supporters gave generously to an emergency appeal that helped:

- Chinchpada Christian Hospital, India to cover the inpatient healthcare costs of 250 destitute patients unable to afford healthcare. The palliative care team identified and distributed food parcels to 2,500 of the most vulnerable families over three months of the Covid-19 lockdown.
- Embo Community Church, South Africa to give food parcels to 450 destitute families identified by the Community Caregivers for the first month of lockdown, and to over 175 destitute TB and HIV patients from May to August, benefiting approximately 2,500 people. The donations also provided essential PPE for healthcare staff, fuel for the clinic generator, funding of the TB and HIV nurse's salary and seed funding for a small business to cover the costs of food parcels for the poorest patients.
- United Mission to Nepal Ockhaldhunga Hospital to fund the salaries of three Intensive Care Unit ward nurses for three months over the lockdown period.

**Partnerships:**

We continue to be immensely grateful to our relatively small nucleus of generous supporters, many of whom give through standing orders. In addition, several significant grants have been obtained from charitable trusts, notably ECHO, TBF and KL Thompson Trust, Sandringham Trust, Souter Trust and Neville Close Charitable Fund.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION  
for the year ended 31st December 2020 (continued)****ACTIVITIES AND PARTNERSHIPS (continued)**

We had a successful 'Twice Gold' annual appeal and are deeply appreciative of the benefactors who kindly pledged to match donations from our supporters.

In the forthcoming year, the Board expects that we will continue to (i) increase our supporter base (ii) increase the number of regular givers and (iii) increase support from trusts and foundations.

**RESERVES POLICIES**

The Board of Directors' policy objective is to maintain a reserve equivalent to three months' operating costs, in relation to both our projects and MAI management and administration.

**INVESTMENT POLICY**

Aside from retaining a prudent amount of reserves each year, most of the charity's funds are to be spent in the short term so there are no funds currently available for long term investment. Any funds available in the short term are placed in the deposit accounts as they need to be instantly accessible

**POLICY REGARDING CHILDREN AND VULNERABLE ADULTS**

The Board developed and adopted its policy in this area during the year, based on best practice.

**MITIGATION OF RISK**

The Directors will be undertaking a review of all MAI risk management policies during 2021.

**DIRECTORS**

The Directors have served throughout the year as indicated on page one. The Directors are appointed by the Board and meet regularly throughout the year to review all aspects of the Charitable Company. The composition of the Board is kept under review and additional members are recruited should the need arise. Discussions are underway to add needed skills to the Board as soon as possible in 2021.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 16th August 2021 and signed on its behalf by:

Stephen Sanderson  
Director and Chair of the Board

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Medic Assist International for the year ended 31st December 2020.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams BSc FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

19th August 2021

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**for the year ended 31st December 2020**

				<b>2019</b>
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
<b>Income from:</b>				
3 Gifts and donations	27,046	167,511	194,557	104,414
Activities for generating funds	-	-	-	6,462
Investment income on interest received	<u>12</u>	<u>-</u>	<u>12</u>	<u>20</u>
Total income	<u>27,058</u>	<u>167,511</u>	<u>194,569</u>	<u>110,896</u>
<b>Expenditure on:</b>				
4 Costs of raising funds	9,482	-	9,482	5,240
5 Charitable activities	<u>27,217</u>	<u>87,287</u>	<u>114,504</u>	<u>99,089</u>
Total expenditure	<u>36,699</u>	<u>87,287</u>	<u>123,986</u>	<u>104,329</u>
<b>Net income for the year and incoming resources before transfers</b>	(9,641)	80,224	70,583	6,567
<b>Transfers between funds</b>	<u>25,841</u>	<u>(25,841)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	16,200	54,383	70,583	6,567
TOTAL FUNDS brought forward	<u>19,637</u>	<u>33,924</u>	<u>53,561</u>	<u>46,994</u>
TOTAL FUNDS carried forward	<u>£35,837</u>	<u>£88,307</u>	<u>£124,144</u>	<u>£53,561</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 9 to 12 part of these financial statements.



## MEDIC ASSIST INTERNATIONAL

8.

<b>BALANCE SHEET</b>		<b>31st December 2020</b>		<b>2019</b>
<b>Notes</b>		<b>£</b>	<b>£</b>	<b>£</b>
	<b>FIXED ASSETS</b>			
8	Tangible assets		-	-
	<b>CURRENT ASSETS</b>			
	Debtors and prepayments	3,959		18,047
	Bank balances	121,784		37,882
	Cash in hand	<u>15</u>		<u>15</u>
		125,758		55,944
	<b>CREDITORS: Amounts falling due in one year</b>			
	Accruals	<u>1,614</u>		<u>2,383</u>
	<b>NET CURRENT ASSETS</b>		<u>124,144</u>	<u>53,561</u>
9	<b>NET ASSETS</b>		<u>£124,144</u>	<u>£53,561</u>
	Represented by:			
	General Fund		35,837	19,637
10	Restricted funds		<u>88,307</u>	<u>33,924</u>
			<u>£124,144</u>	<u>£53,561</u>

For the year ended 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### **Directors' responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 16th August 2021 and are signed on their behalf by:

S. Sanderson - Director

The notes on pages 9 to 12 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st December 2020**

**1. Accounting Policies**

The financial statements have been prepared in accordance with applicable accounting standards.

**a) Accounting Convention**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Incoming Resources**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Interest Receivable**

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.

**d) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**e) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st December 2020** (continued)

f) **Allocation of Support Costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Office equipment	25%

h) **Debtors**

Debtors and prepayments are recognised at the settlement amounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Gifts and Donations**

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Gifts and donations	£27,046	£167,511	£194,557	£104,414

4. **Costs of Generating Funds**

Fundraising costs	£9,482	£ -	£9,482	£5,240
-------------------	--------	-----	--------	--------

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st December 2020** (continued)

**5. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Project expenditure	-	86,864	86,864	66,963
Office costs	4,131	423	4,554	5,180
Staff costs	21,786	-	21,786	25,746
Governance costs (below)	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>1,200</u>
	<u>£27,217</u>	<u>£87,287</u>	<u>£114,504</u>	<u>£99,089</u>

**6. Governance Costs**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Accountancy	1,300	-	1,300	1,200
Legal and professional	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>£1,300</u>	<u>£ -</u>	<u>£1,300</u>	<u>£1,200</u>

**7. Staff Costs**

	2020 £	2019 £
Salaries (including employer's national insurance)	20,826	24,662
Pension contributions	<u>960</u>	<u>1,084</u>
	<u>£21,786</u>	<u>£25,746</u>

Average number of employees	1	1
-----------------------------	---	---

All staff are employed by the charitable company and no employees were paid more than £60,000 per annum.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st December 2020 (continued)

**8. Tangible Assets**

	IT Equipment
<b>Cost</b>	£
At 1.1.20	2,028
Additions	<u>-</u>
At 31.12.20	<u>2,028</u>
<b>Depreciation</b>	
At 1.1.20	2,028
Charge for the year	<u>-</u>
At 31.12.20	<u>2,028</u>
<b>Net Book Values</b>	
At 31.12.20	£ <u>-</u>
At 31.12.19	£ <u>-</u>

All the above assets are held to further the main objects of the charity.

**9. Analysis of Net Assets by Fund**

	General Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fixed assets	-	-	-	-
Current assets	37,451	88,307	125,758	55,944
Current liabilities	<u>(1,614)</u>	-	<u>(1,614)</u>	<u>(2,383)</u>
	<u>£35,837</u>	<u>£88,307</u>	<u>£124,144</u>	<u>£53,561</u>

**10. Restricted Funds**

	Balance at 1.1.20 £	Income £	Expenditure £	Transfers £	Balance at 31.12.20 £
India	1,906	108,297	(25,829)	(14,596)	69,778
Nepal	4,244	7,541	(9,127)	(1,433)	1,225
South Africa	9,009	50,897	(48,430)	(9,665)	1,811
South Sudan	<u>18,765</u>	<u>776</u>	<u>(3,901)</u>	<u>(147)</u>	<u>15,493</u>
	<u>£33,924</u>	<u>£167,511</u>	<u>£(87,287)</u>	<u>£ (25,841)</u>	<u>£88,307</u>

**11. Transactions with Directors**

There were no transactions with directors which require disclosure.

**MEDIC ASSIST INTERNATIONAL**

**Accounts – 31st December 2020**