

MEDIC ASSIST INTERNATIONAL

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

Accounts – 31st December 2022

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**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2022**

BOARD OF DIRECTORS

S Radcliffe
A Dipper (resigned 28th May 2022)
J Corps
N Moore
S Sanderson
D Storeng
R Thomson

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 2022 (continued)

The Directors submit their Report to the fifteenth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31st December 2022.

STRUCTURE AND GOVERNANCE

Medic Assist International is incorporated as a Company Limited by Guarantee under the Companies Act 2006 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 improve access to quality healthcare in resource - limited communities, often in locations where there is suffering through persecution and oppression.

MAI does not set up its own independent identity in countries outside the UK. Rather, it supports existing Christian primary and secondary healthcare partners, and works with them on the healthcare priorities and sustainable solutions they have identified.

MAI aims to save lives and relieve suffering through improving the health outcomes of the most marginalised and vulnerable in a community by investing in:

- local primary and secondary healthcare staff, facilities and services
- community-based healthcare
- public health
- holistic healthcare, discovering and addressing root causes

ACTIVITIES AND PARTNERSHIPS

In 2022, MAI supported its partners to provide health and social care to approximately 9,500 people, and to provide public health education and awareness to approximately 23,500 people.

A fundraising manager was appointed in August 2022.

Strategy:

Continue to pursue the charity's purpose by raising funding support Christian health partners in South Asia and Sub-Saharan Africa and growing the charity's support base.

Chad: Guinebor II Hospital

The partnership with Guinebor II Hospital in Chad started in 2021 developed well through 2022.

Chad is one of the poorest countries in the world. Nearly half the population are living in extreme poverty and it has one of the highest maternal and infant mortality rates worldwide. 1 in 15 women die during childbirth and 1 in 10 children under five will not see their 5th birthday. The principal cause being maternal and child malnutrition. In 2022, MAI supported the *Affordable Care for Pregnant Mother & Malnourished Children* project. The project improves the nutritional status of pregnant women and young children by subsidising the cost of vital health interventions from conception to two years, and the cost of treating Severe Acute Malnutrition (SAM) in under-fives. In 2022, the project supported antenatal care and safe delivery for over 2,300 births and saved the lives of over 200 children with severe acute malnutrition.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2022 (continued)**

ACTIVITIES AND PARTNERSHIPS (continued)

Chad: Guinebor II Hospital (continued)

We started supporting the hospital's new *Child Development Centre* providing therapeutic treatment for disabled children. The centre is an open outpatient clinic for parents to bring their child to be advised on and receive the treatment necessary to help their child become the best they can be in areas of communication, wellbeing, and physical ability. Over 50 disabled children are registered with the CDC with the number increasing.

We committed to raise funds to construct a *new women's ward*. With new services and growing patient numbers G II found itself in desperate need for bed-space. By the end of 2022 over 70% of the funds were in place.

India: Chinchpada Christian Hospital (CCH), Nandubar District, Maharashtra State

CCH is the only secondary care hospital serving a remote rural district with a population of 500,000 people. Over 70% are living in extreme poverty, making it one of the poorest districts in India. It is part of the Emmanuel Hospital Association.

Since 2018 MAI have supported CCH's vital pioneering homebased rural palliative care service that aims to improve the quality of life of people and families who live with life limiting illnesses or experience serious prolonged health related suffering. In 2022, 899 patients and their families received care from the multidisciplinary palliative care team. CCH aims to be a resource centre of excellence and for a replicable model of rural palliative care. In 2022, the District Health Authority (DHA) recognising the quality of CCH palliative care invited them to provide basic training in palliative pain management and wound care for 500 DHA Community Health Officers. The doctor that pioneered the service is now overseeing palliative care services across EHA hospitals. Articles on CCH palliative care service have been published in Indian and global palliative care journals.

The new isolation unit funded by MAI was completed in December 2022. It is the only isolation unit in the district where patients with infectious diseases such as TB & Covid can be safely treated. Fundraising for a more modern, more spacious and safer ICU and general medical ward started at the end of 2022.

South Africa: Embo Primary Health Clinic, KwaZulu-Natal.

Embo is an informal settlement stretched over miles of rolling hills on the outskirts of Durban. Rates of poverty and HIV and TB are shockingly high. Covid, climate change and the cost of living crisis have pushed more people into deprivation. Estimated unemployment levels soaring from 27% to 45%.

Embo Community Church's primary healthcare clinic (PHC), built with MAI support in 2014, received 15,364 patient visits in 2022/23. Including, monthly health check for over 950 patients living with HIV. The local Department of Health considers it to be one of the best run PHC's in the area. The clinic is now 75% locally sustainable through a contract with the local department of health funding staff costs and medical supplies. MAI supports the stipends of the clinic's Community Caregiver Team (CCT), clinic maintenance, and patient transport. In 2022, the clinic referred over 600 vulnerable HIV and chronic disease patients, as well as pregnant mothers and malnourished children to the CCT for follow up, to help patients manage their conditions and live well. The caregivers attend the PHC weekly community outreach clinics, where patients are referred to the caregivers for health information and counselling. In 2022, the CCT provided health information to over 7000 people in the community.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2022 (continued)**

ACTIVITIES AND PARTNERSHIPS (continued)

South Sudan: Diocese of Kejo-Keji and Diocese of Yei

Martha Primary Health Care Centre (PHCC), Yei: In 2022, MAI continued to contribute to staff costs to support the clinic through a period of hyperinflation caused by conflict in the country and global price rises during and following Covid. In 2018, the clinic was 90% self-sufficient but hyperinflation meant the clinic's running costs rose whilst at the same time people's ability to afford care decreased. It was considered vital to contribute to the clinic's running costs during this time. Over the year this busy clinic served 24,808 patients, including 2,769 under-fives.

Romogi PHCC, Kejo-Keji: During 2022, the number of people returning from Uganda, having fled there during the conflict, steadily increased. There was no activity on this project during 2022, however, there was a renewed hope that discussions can take place in 2023 about the PHCC opening.

Partnerships:

We continue to be immensely grateful to our relatively small nucleus of generous personal supporters, many of whom give through standing orders. In addition, several significant grants have been obtained from other Charitable Trusts, most noticeably ECHO, TBF Thompson Trust and the Souter Trust.

We had a successful Annual Appeal called Twice Gold, and we are most grateful to the generous benefactors who pledged to match donations from our supporters.

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 company'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 on instant access.

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 2023.

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 2023.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2022 (continued)**

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the Board on 21st September 2023 and signed on its behalf by:

Stephen Sanderson

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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 2022.

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

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

22b High Street
Witney
Oxon
OX28 6RB

27th September 2023

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31st December 2022

				2021
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income from:				
3 Gifts and donations	36,928	116,633	153,561	231,684
Activities for generating funds	-	11,800	11,800	-
Investment income on interest received	<u>219</u>	<u>-</u>	<u>219</u>	<u>5</u>
Total income	<u>37,147</u>	<u>128,433</u>	<u>165,580</u>	<u>231,689</u>
Expenditure on:				
4 Costs of raising funds	16,581	-	16,581	9,836
5 Charitable activities	<u>52,454</u>	<u>143,941</u>	<u>196,395</u>	<u>193,577</u>
Total expenditure	<u>69,035</u>	<u>143,941</u>	<u>212,976</u>	<u>203,413</u>
Net income for the year and incoming resources before transfers	(31,888)	(15,508)	(47,396)	28,276
Transfers between funds	<u>18,486</u>	<u>(18,486)</u>	<u>-</u>	<u>-</u>
Net movement in funds	(13,402)	(33,994)	(47,396)	28,276
TOTAL FUNDS brought forward	<u>43,186</u>	<u>109,234</u>	<u>152,420</u>	<u>124,144</u>
TOTAL FUNDS carried forward	<u>£29,784</u>	<u>£75,240</u>	<u>£105,024</u>	<u>£152,420</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.

BALANCE SHEET		31st December 2022		2021
Notes		£	£	£
	FIXED ASSETS			
8	Tangible assets		-	-
	CURRENT ASSETS			
	Debtors and prepayments	14,050		20,035
	Bank balances	93,947		137,186
	Cash in hand	<u>15</u>		<u>15</u>
		108,012		157,236
	CREDITORS: Amounts falling due in one year			
	Accruals	<u>2,988</u>		<u>4,816</u>
	NET CURRENT ASSETS		<u>105,024</u>	<u>152,420</u>
9	NET ASSETS		<u>£105,024</u>	<u>£152,420</u>
	Represented by:			
	General Fund		29,784	43,186
10	Restricted funds		<u>75,240</u>	<u>109,234</u>
			<u>£105,024</u>	<u>£152,420</u>

For the year ended 31st December 2022 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: 21st September 2023 and are signed on their behalf by:

S Sanderson

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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 2022

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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 2022 (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 2022	Total 2021
Gifts and donations	£36,928	£116,633	£153,561	£231,684

4. **Costs of Generating Funds**

Fundraising costs	£16,581	£ -	£16,581	£9,836
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NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Project expenditure	-	143,941	143,941	150,815
Office costs	6,132	-	6,132	4,766
Staff costs	41,926	-	41,926	36,686
Governance costs (below)	<u>4,396</u>	<u>-</u>	<u>4,396</u>	<u>1,310</u>
	<u>£52,454</u>	<u>£143,941</u>	<u>£196,395</u>	<u>£193,577</u>

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Accountancy	1,290	-	1,290	1,260
Legal and professional	<u>3,106</u>	<u>-</u>	<u>3,106</u>	<u>50</u>
	<u>£4,396</u>	<u>£ -</u>	<u>4,396</u>	<u>£1,310</u>

7. Staff Costs

	2022 £	2021 £
Salaries (including employer's national insurance)	40,812	35,588
Pension contributions	<u>1,114</u>	<u>1,098</u>
	<u>£41,926</u>	<u>£36,686</u>
Average number of employees	<u>1</u>	<u>1</u>

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 2022 (continued)

8. Tangible Assets

	IT Equipment
Cost	£
At 1.1.22	2,028
Additions	<u>-</u>
At 31.12.22	<u>2,028</u>
Depreciation	
At 1.1.22	2,028
Charge for the year	<u>-</u>
At 31.12.22	<u>2,028</u>
Net Book Values	
At 31.12.22	£ <u>-</u>
At 31.12.21	£ <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 2022 £	Total 2021 £
Fixed assets	-	-	-	-
Current assets	32,772	75,240	108,012	157,236
Current liabilities	<u>(2,988)</u>	<u>-</u>	<u>(2,988)</u>	<u>(4,816)</u>
	<u>£29,784</u>	<u>£75,240</u>	<u>£105,024</u>	<u>£152,420</u>

10. Restricted Funds

	Balance at 1.1.22 £	Income £	Expenditure £	Transfers £	Balance at 31.12.22 £
India	71,670	38,973	(72,713)	(5,085)	32,845
South Africa	10,007	14,760	(12,794)	(2,804)	9,169
South Sudan	17,144	4,771	(5,000)	(910)	16,005
Chad	<u>10,413</u>	<u>69,929</u>	<u>(53,434)</u>	<u>(9,687)</u>	<u>17,221</u>
	<u>£109,234</u>	<u>£128,433</u>	<u>£(143,941)</u>	<u>£(18,486)</u>	<u>£75,240</u>

11. Transactions with Directors

There were no transactions with directors which require disclosure.

MEDIC ASSIST INTERNATIONAL

Accounts – 31st December 2022