

MEDIC ASSIST INTERNATIONAL

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

Accounts – 31st December 2023

INDEX

- 1-5. General Information and Directors' Report
- 6. Independent Examiner's Report
- 7. Statement of Financial Activities
- 8. Balance Sheet
- 9-13. Notes to the Accounts

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2023**

BOARD OF DIRECTORS

S Radcliffe
J Corps
N Moore (resigned 31st March 2023)
S Sanderson
D Storeng
R Thomson
G Shrubsole (appointed 15th January 2024)

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 2023 (continued)

The Directors submit their Report to the seventeenth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31st December 2023.

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 2023, MAI supported its partners to provide health and social care to approximately 10,600 people, and to provide public health education and awareness to approximately 26,500 people.

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 2023.

Chad is one of the poorest countries in the world with over 40% of the population are living in extreme poverty. 1 in 10 children under five will not see their fifth birthday. In 2023, MAI support three projects at Guinebor II hospital:

- i. Affordable Care for Pregnant Mother & Malnourished Children project
- ii. The Child Development Centre for the therapeutic treatment for disabled children
- iii. and the building of a new Women's Ward.

Through these projects MAI support contributed to the safe delivery for over 2,300 births, antenatal care for 400 mothers, saved the lives of over 340 children with severe acute malnutrition, and treated 85 children with disabilities. The new women's ward, 50% funded by MAI, received its first women patients in December 2023.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2023 (continued)**

ACTIVITIES AND PARTNERSHIPS (continued)

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.

Since 2018 MAI has supported CCH's vital pioneering Enhanced Community Engagement through Palliative Care Programme (ECEPC) to improve the quality of life of people and families living with life limiting illnesses or experiencing serious prolonged health related suffering through chronic diseases and conditions. In 2023, 160 patients and their families received end of life care from the multidisciplinary palliative care team. A new team of four Community Health Workers were trained by CCH in 2023 to provide palliative care and community healthcare in a remoter part of the district. And a local NGO providing palliative care in the district is being mentored by the ECEPC Team.

CCH's vision is to pioneer a replicable model of excellent and context specific palliative care in rural resource-poor contexts. And from this be a practical learning centre for other hospitals to send teams to learn the nuances of running an effective and impactful palliative care service, which can be replicated at their respective centres. Three Emmanuel Hospital Association (EHA) hospitals sent teams to CCH for palliative training in 2023. Growing recognition of CCH's expertise in rural palliative was further evidenced by (i) The Indian Association of Palliative Care inviting CCH's Dr Ashita Singh to be a part of a core group that determines minimum standards for Indian Palliative Care Programs in various contexts in India (ii) The UK Christian Medical Fellowship invited Dr Ashita Singh to give a virtual presentation at their 2023 Developing Health Course complex learning day and, (iii) the District Health Authority have asked CCH to train District Medical Officers in the basics of palliative care.

The new 10 bed Isolation Ward funded by MAI and completed in December 2023. It is an essential addition given TB prevalence is almost three times the national average. 314 patients have been admitted since January 2023, nearly all with acute TB.

We are supporting the construction of a new ICU and General Medical Ward, work started in 2023 to be completed in 2024.

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. Unemployment is estimated at 45% and in Kwa-Zulu Province HIV positivity rate stands at 27.2% within the 15-49 age group.

Embo Community Church's primary healthcare clinic (PHC), built with MAI support in 2014, received 19,195 patients in 2023. Including, monthly health check for over 1100 patients living with HIV. The local Department of Health considers it to be one of the best PHC's in the area. It is unusual in that it has MAI supporting a dedicated Community Caregiver Team (CCT) doing patient follow-up and patient transport. The combination of clinic, caregiver outreach and patient transport saves many lives. The clinic is now 80% locally sustainable through a contract with the local department of health funding staff costs and medical supplies. In 2023, the clinic referred over 309 vulnerable HIV and chronic disease patients, as well as pregnant mothers and malnourished children to the CCT for follow up and homecare. The caregivers attend the District Health weekly community outreach clinics, where patients are referred to the caregivers for health information and counselling. In 2023, the CCT provided health information to over 12,000 people in the community.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2023 (continued)**

ACTIVITIES AND PARTNERSHIPS (continued)

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

Martha Primary Health Care Centre, Yei: In 2023, MAI continued to contribute to clinic running costs during a time of hyperinflation. Over the year this busy clinic served over 23,759 patients, including 2,234 under-fives, 1,633 antenatal patients and 2434 attending the eye clinic.

Romogi Primary Health Care Clinic (PHCC), Kejo-Keji: There has been no funded activity on this project in 2023. The community are continuing to return to the area through 2023 from Uganda where they had fled during a surge in fighting between Government forces and opposition forces in 2017. During 2023 programme design and planning discussions took place with the Diocese of Kejo-Keji to look at opening the PHCC, built in 2016 with MAI funding, as soon as possible.

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, Randal Charitable Foundation, SMC Charitable 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. And for the 250 supporters that gave to the charities work in 2023.

The Board is expecting that in the forthcoming year MAI having recently appointed a Fundraising Manager with the aim to: (i) increase our mailing list, (ii) Increase supporter engagement with the charity, (iii) increase the number of regular givers, (iv) increase support from Trusts and Foundations, (v) explore how to increase major donor giving.

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 has developed and adopted its Children and Vulnerable Adults Safe-Guarding policy (2019). It is to be reviewed and updated annually.

MITIGATION OF RISK

The Directors will be undertaking a review of all MAI risk management policies during 2024.

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 2023 (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 5th September 2024 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 2023.

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

10th September 2024

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31st December 2023

				2022
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income from:				
3 Gifts and donations	62,437	142,810	205,247	153,561
Activities for generating funds	904	2,428	3,332	11,800
Investment income on interest received	<u>606</u>	<u>-</u>	<u>606</u>	<u>219</u>
Total income	<u>63,947</u>	<u>145,238</u>	<u>209,185</u>	<u>165,580</u>
Expenditure on:				
4 Costs of raising funds	14,665	-	14,665	16,581
5 Charitable activities	<u>73,231</u>	<u>126,510</u>	<u>199,741</u>	<u>196,395</u>
Total expenditure	<u>87,896</u>	<u>126,510</u>	<u>214,406</u>	<u>212,976</u>
Net income for the year and incoming resources before transfers	(23,949)	18,728	(5,221)	(47,396)
Transfers between funds	<u>29,212</u>	<u>(29,212)</u>	<u>-</u>	<u>-</u>
Net movement in funds	5,263	(10,484)	(5,221)	(47,396)
TOTAL FUNDS brought forward	<u>29,784</u>	<u>75,240</u>	<u>105,024</u>	<u>152,420</u>
TOTAL FUNDS carried forward	<u>£35,047</u>	<u>£64,756</u>	<u>£99,803</u>	<u>£105,024</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 13 part of these financial statements.

MEDIC ASSIST INTERNATIONAL

8.

BALANCE SHEET		31st December 2023		2022
Notes		£	£	£
	FIXED ASSETS			
8	Tangible assets		-	-
	CURRENT ASSETS			
	Debtors and prepayments	21,737		14,050
	Bank balances	80,595		93,947
	Cash in hand	<u>15</u>		<u>15</u>
		102,347		108,012
	CREDITORS: Amounts falling due in one year			
	Accruals	<u>2,544</u>		<u>2,988</u>
	NET CURRENT ASSETS		<u>99,803</u>	<u>105,024</u>
9	NET ASSETS		<u>£99,803</u>	<u>£105,024</u>
	Represented by:			
11	General Fund	20,728		29,784
11	Designated funds	14,319		-
10	Restricted funds	<u>64,756</u>		<u>75,240</u>
		<u>£99,803</u>		<u>£105,024</u>

For the year ended 31st December 2023 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: 5th September 2024 and are signed on their behalf by:

S. Sanderson

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S. Sanderson – Director

The notes on pages 9 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2023**

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 2023 (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 2023	Total 2022
Gifts and donations	£62,437	£142,810	£205,247	£153,561

4. **Costs of Generating Funds**

Fundraising costs	£14,665	£ -	£14,665	£16,581
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NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Project expenditure	-	123,884	123,884	143,941
Office costs	6,535	2,626	9,161	6,132
Staff costs	61,051	-	61,051	41,926
Governance costs (below)	<u>5,645</u>	<u>-</u>	<u>5,645</u>	<u>4,396</u>
	<u>£73,231</u>	<u>£126,510</u>	<u>£199,741</u>	<u>£196,395</u>

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Accountancy	1,344	-	1,344	1,290
Legal and professional	<u>4,301</u>	<u>-</u>	<u>4,301</u>	<u>3,106</u>
	<u>£5,645</u>	<u>£ -</u>	<u>£5,645</u>	<u>£4,396</u>

7. Staff Costs

	2023 £	2022 £
Salaries (including employer's national insurance)	59,393	40,812
Pension contributions	<u>1,658</u>	<u>1,114</u>
	<u>£61,051</u>	<u>£41,926</u>

Average number of employees 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 2023 (continued)

8. Tangible Assets

	IT Equipment
Cost	£
At 1.1.23	2,028
Additions	<u>-</u>
At 31.12.23	<u>2,028</u>
Depreciation	
At 1.1.23	2,028
Charge for the year	<u>-</u>
At 31.12.23	2,028
Net Book Values	
At 31.12.23	£ <u>-</u>
At 31.12.22	£ <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 £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	-	-	-	-	-
Current assets	23,272	14,319	64,756	102,347	108,012
Current liabilities	<u>(2,544)</u>	-	-	<u>(2,544)</u>	<u>(2,988)</u>
	<u>£20,728</u>	<u>£14,319</u>	<u>£64,756</u>	<u>£99,803</u>	<u>£105,024</u>

10. Restricted Funds

	Balance at 1.1.23 £	Income £	Expenditure £	Transfers £	Balance at 31.12.23 £
India	32,845	77,288	(81,034)	(9,136)	19,963
South Africa	9,169	26,192	(11,842)	(4,613)	18,906
South Sudan	16,005	325	(5,000)	(62)	11,268
Chad	<u>17,221</u>	<u>41,433</u>	<u>(28,634)</u>	<u>(15,401)</u>	<u>14,619</u>
	<u>£75,240</u>	<u>£145,238</u>	<u>£(126,510)</u>	<u>£(29,212)</u>	<u>£64,756</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

11. Unrestricted Funds

	Balance at 1.1.23 £	Income £	Expenditure £	Transfers £	Balance at 31.12.23 £
General Fund	29,784	46,269	(87,896)	32,571	20,728
<i>Designated Funds</i>					
Romogi PHCC, S. Sudan	-	17,678	-	(3,359)	14,319
	<u>£29,784</u>	<u>£63,947</u>	<u>£(87,896)</u>	<u>£29,212</u>	<u>£35,047</u>

12. Transactions with Directors

There were no transactions with directors which require disclosure.

MEDIC ASSIST INTERNATIONAL

Accounts – 31st December 2023