

Restoring the heart of healthcare

Annual Report and Financial Statements, 2021/22

Year ended 30th June 2022



Chair's introduction

We have implemented some parts of the five-year strategic plan mentioned in the 2020-2021 report and our mission and direction of travel remains unchanged. We continue to acknowledge our dependence on our unchanging God and that "Unless the Lord builds the house, its builders labour in vain."

Many thanks to the Operations Team, Management Team, fellow Trustees and above all to our Tutors and Partners overseas and in the UK who continue to remain committed to and uphold the vision of PRIME even in these changing times.

With their continuing commitment and recognising our dependence on God, the fundamental vision and motive of PRIME remains secure.

Last year I thanked John Caroe for his contribution as he was stepping down as Chair of Trustees. At the AGM, in February 2022, he resigned as a Trustee while remaining committed to PRIME and serving with PRIME in other ways. We thank him for his invaluable contribution to PRIME over the years.

This annual report is also the last to be compiled with very considerable input from Janet Crawford, our Volunteer Finance Officer, who is retiring from her post. We thank her too for her contribution to the work of PRIME, so faithfully given over more than 7 years.

Very gradually this year we have begun to emerge from the pandemic and some visits to the countries where PRIME has previously provided training have recommenced. However, other world events have cast a shadow especially the situation in Ukraine. Our partners there, for the moment, have had to concentrate on priorities other than PRIME training.

The online work begun during the pandemic has developed this year and will be another option for training in the future.

Thank you for reading this annual report for 2021-2022. We look forward to seeing what this coming year will bring.



Dr David Butler PRIME Chair

The Trustees present their report and accounts for the year ended 30 June 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity'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)"

Trustees	Dr John Caroe - to February 2022
	Dr David Butler - Chair of Trustees
	Mr David Steeds
	Dr Catherine Gerrish, CBE
	Dr Pablo Fernandes
	Dr Rachel Hennessy
	Mr Anthony Kemp, MBE
Treasurer	Mr David Steeds
Charity number	1111521
Company number	5492101
Principal address	The Island Suite, Glengorse, Battle, TN33 0TX
Registered office	The Island Suite, Glengorse, Battle, TN33 0TX
Independent Examiner	R Taylor FCA Acuity Professional Partnership LLP Unit 2.02, High Weald House, Glovers End Bexhill on Sea, East Sussex TN39 5ES
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ
Investment Advisors	Walker Crips Stockbrokers Old Change House, 128 Queen Victoria Street, London EC4V 4BJ

Objectives and activities

The charity's objective is the relief of sickness for the benefit of all people through health and medical education in partnership with appropriate organisations throughout the world.

Within this, our vision is that everyone should have access to healthcare that provides for the whole person: body, mind and spirit, delivered with competence, compassion, respect and integrity.

PRIME aims to:

- **Transform** patients' experience and outcome by promoting excellent whole-person care based on the values shown by Jesus.
- **Resource** all involved in healthcare to pursue and encourage such practice, to find personal and professional satisfaction, and to maintain resilience.
- **Enable** others to promote this ethos and approach by example and teaching.

Where opportunity arises and resources allow, we look to extend our influence to other agencies engaged with health and healing, including the church.

How we work

PRIME works in partnership with local organisations and groups to provide training and consultancy programmes that build on local knowledge and experience and are tailored to reflect local needs and contexts.

PRIME services are provided regardless of age, creed, disability, gender, race, religion or sexual orientation.

All PRIME programmes seek not only to teach whole person care, but wherever possible to impart teaching methods to achieve a sustainable effect. Conferences are designed to be equally fruitful in networking and developing new contacts for future development.

All PRIME tutors are volunteers and for the most part cover their own locum fees and international travel costs. The Trustees are very grateful to all our tutors without whom PRIME would be unable to deliver our ever-expanding teaching programmes.

The PRIME Network

In addition to our 280+ tutors, the PRIME Network has over 2,000 individual members from over 110 different countries and includes colleagues from at least 100 different professions within healthcare. Network Members receive a monthly international email which seeks to encourage and inspire the practice and teaching of whole person healthcare, the PRIME Newsletter which keeps them up to date with PRIME's activities and advance notice of PRIME conferences and other events that might be of interest.



A summary of the year

Over the financial year, despite ongoing pressures on healthcare professionals and systems around the world, PRIME tutors delivered 39 separate programmes to delegates in over 26 different countries across Africa, Asia, North and South America, Australia and Europe. This involved 55 tutors and partners providing a total of 56 days of teaching and training to over 1,250 individuals.

This year has been another year of challenge globally and in particular in the area of health with health professionals continuing to be very much on the front line of the pandemic. This has meant that for huge numbers of doctors, nurses and other allied professions continuing healthcare education has been very much put on hold.

For this reason, and to a lesser extent as a result of some travel restrictions which remain in place, PRIME's usual activity has therefore been understandably limited.

PRIME remains totally committed to its foundational Christian calling, and we are very aware and grateful for the ongoing blessings that we have all witnessed.

We are especially pleased to continue to benefit from some of our experienced international healthcare educators serving as members of our Management Team, and our International Strategy Group and our Team Leaders.

Review of the year's activity

A year in numbers:



Global Programmes

We have developed Online Teaching Teams in several key teaching areas which are developing adaptable teaching programmes and materials that can be adapted and used in any PRIME setting. Some of these programmes and materials are already available for PRIME Tutors via the PRIME Hub website - Others will be launched shortly.

Compassion Under Pressure

A motivational programme for healthcare professionals to remind themselves of the very real need for compassion for themselves as well as the patients they are caring for. The programme includes guided consideration of the causes and early manifestations of burnout and helps suggest practical ways to maintain compassion in the face of sometimes severe work pressure. This programme has understandably been of particular interest as a result of the pandemic and we expect this to continue.



During the pandemic, alongside further expansion of the programme in the UK, the team delivered an ICMEDA webinar and an online conference around the Compassion Under Pressure programme both aimed at supporting healthcare professionals. The outline programme and editable teaching resources are available for PRIME Tutors on the Hub Website, along with recordings from both the webinar and the online programme.

Global Health Elective

For many medical students, especially those who wish to spend some of their career working and /or teaching in another country, they could choose to spend their 'Elective' period overseas.



With the advent of Covid medical students were unable to engage in an elective based in another country, which was a big disappointment for those wishing to practice healthcare overseas or those with a general interest in global health. After a suggestion from a university medical school in the UK PRIME developed and ran a successful pilot programme in 2021 with CMF Kenya. It received excellent feedback from all parties and was repeated for two cohorts in 2022. The programme brings together finalist and prefinalist medical students from Kenya and the UK for an interactive learning and includes sessions on global health systems, health determinants, health financing, refugee healthcare, conflict, ethics and research in global health and health inequality. The students also benefited from sessions led by more senior professionals whose careers have included working in global health in a wide variety of situations. The feedback from students in Kenya and the UK from the 2022 cohorts has been extremely encouraging.

"I am very grateful for the golden opportunity to be part of the course. I learned a lot and plan to hopefully implement what I learned. The tutors were approachable and interactive. Lastly, I loved that time management was good." (Kenyan Student)

"I anticipate undertaking further research into a career in global health and this course has helped rekindle my passion for doing so." (UK student)

Mental Health

The team continues to be engaged in delivering online programmes to church leaders in Nepal and a variety of face-to-face teaching opportunities are being considered for the Autumn. Increasingly discussions are around equipping other healthcare workers to provide some mental health support to their patients.

The team are now developing plans for a global online mental health seminar that will be focused on simple psychological techniques that can be delivered anywhere.

Palliative Care

The team has developed a core programme of seven modules that can be adapted to a variety of contexts. Sessions include an introduction to Palliative Care, Communication and Truth Telling, Basic Symptom Control, Pain and Whole Person Care, Safe use of Morphine, Identifying Dying and Loss and Bereavement. Sessions can be used individually or as a series either online or face-to-face.



Values Added

Values-Added is a modular programme that aims to empower Christian healthcare professionals to demonstrate, defend and advocate with confidence a practice of healthcare built on Scripture, in particular seeing how Jesus lived and taught. Materials from the programme have been shared widely with international colleagues.



The Values Added programme has two versions one for Christian Health Care Professionals (HCPs) with weekly online sessions for teaching and fellowship, which has 35 sessions in it, and an abridged version of 14 sessions designed for use in an Africa context which is suitable for anyone in healthcare and could easily be adapted for other cultures. Any of the 35 sessions for Christian HCPs could be delivered as individual sessions. Sessions include a 2-session introductory module, then 6 modules: Concepts of Whole Person Care, Whole Person Healthcare in Practice, Ethics and Professional Behaviour, Personal Development, A worldwide perspective on health and finally Developing as a Healthcare Educator. The 14-session version has selected sessions from the larger version and again could be delivered as individual sessions. Materials for both programmes are available on the Hub website. The full version has suggested scripts under each PowerPoint slide and separate leaders' notes; the adapted version has scripts incorporated into the leaders' notes.

You can find out more on the programme website www.values-added.org

Whole Person Care

The team has developed our core materials, tried and tested over many years and in a huge variety of contexts and cultures, into a series of modules that can be adapted and delivered either online or face-to-face. Sessions include What is Whole Person Care, Why is Whole Person Care Important, Communication Skills and Spiritual Care all with the usual interactive style used by PRIME. We will shortly be offering to Network Members the opportunity to participate in an online short course held over alternate Saturday mornings or to request a programme in their own setting.



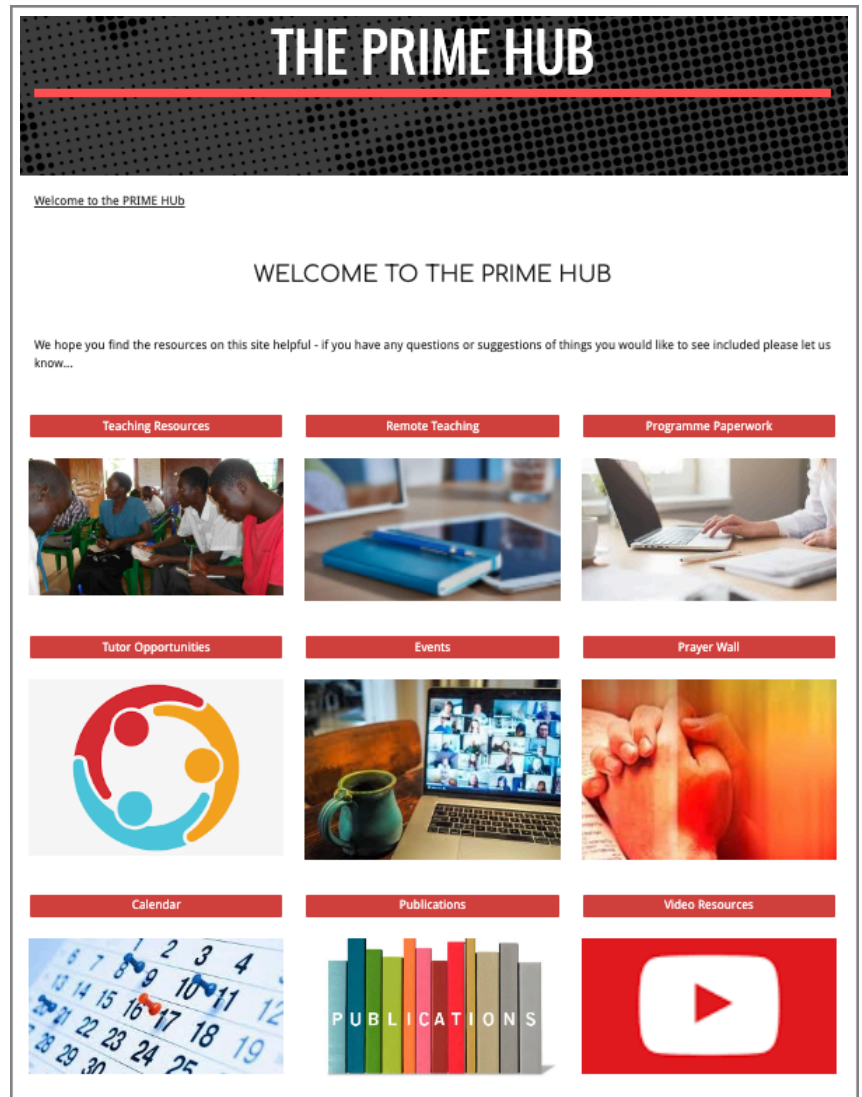
HQ Update

One of the major pieces of work across the year has been the development of the PRIME Hub website - a one-stop resource for our Tutors. The Hub website now includes suggested session outlines and editable PowerPoints for our Compassion Under Pressure, Palliative Care and Values Added programmes, along with existing materials from our core publications Whole Person Care, The Good Teacher, and Teaching to Change Hearts. Also now available on the PRIME Hub is our online programme paperwork gateway and a section on online teaching resources.

Access to the hub is only available to approved PRIME Tutors, but if you are a PRIME Tutor and would like to access the PRIME Hub please [contact the office by email](#) for more details.

In recent years PRIME has shown an operational deficit but this has been amply covered by rises in our investments. For the financial year that ended in June 2022, this has not been the case. Stock markets have fallen across much of the world as the price of energy increases and the war in Ukraine unfolds. This has led to a fall in the value of our investments and there is now a need to increase our fundraising activities. If you would be able to help us meet our costs, please visit the [PRIME website](#) to donate or to find out more about making regular donations.

Our central Operations Team, which provides administrative support to all our programmes and various groups, has reduced from five members of staff to three part-time personnel. The workload has inevitably reduced to some extent due to the pandemic, nevertheless as well as the ongoing work the team have created the new Hub website and are working through publishing our teaching resources to make them available as a resource for PRIME Tutors around the world. The team has also migrated our database to a new purpose-built system that has many benefits including ensuring that we can communicate more effectively with people, identify tutors for new programmes and keep our data and reporting secure and effective.



Country & Region Updates

Oceania

PRIME Australia have delivered two PRIME Tutor Training programmes online and an update session for their previously trained PRIME trained tutors. Our tutors in Australia and some from the UK delivered several webinars on whole person care and compassion themes during the pandemic. PRIME Australia is planning further training programmes, which will be open to colleagues in the Southern hemisphere.

Training in China continues with regular training sessions for family doctors and in Indonesia for palliative care in collaboration with PRIME Australia and some UK-based PRIME Tutors.

Asia

Central Asia

PRIME tutors are part of a family medicine team working to deliver online teaching to doctors and teachers on zoom, some of which is PRIME material.

India

Despite the pressures of dealing with the pandemic PRIME Tutors in India led a Whole Person Medicine webinar for over 70 medical students.

South East Asia

The Parish Community Health Visitor (PCHV) project continues with trainees having received Nursing Auxiliary training and their initial 100 hours of PCHV training. The programme regularly visits and supports 400 households, and the Community Health Visitors receive ongoing supervision and additional training. The curriculum is being evaluated and a more formal evaluation and proposals are planned for the end of the project in 2023. Meanwhile we hope that the PCHV programme will be expanded to a further 25 PCHVs to provide the same support for an additional 250 homes via the local Anglican diocese and has also been requested for use by a private hospital to train their community-based Nurse Assistants.

A request has been received for paediatric and ophthalmology training to be delivered for PCHVs and other healthcare professionals in conjunction with a local hospice.

Nepal

PRIME Tutors have been working to maintain regular mental health online sessions for groups of church leaders and others. Topics have included listening skills, child and adolescent mental health. Most sessions included some follow up reflective practice for the delegates to help them apply their new knowledge.



Africa

East Africa

In Kenya face-to-face meetings have begun post Covid, though face to face PRIME teaching has not yet been planned.

A team of PRIME Kenyan and UK tutors led the second successful Global Health Elective for medical students from both nations.

The Eastern Africa ICMDA, including CMF Kenya are supporting the next [ICMDA World Congress](#) in Arusha Tanzania in June 2023 that we hope will include a pre-conference Family Medicine stream led by PRIME and CMC Vellore and possibly some further PRIME teaching in the main programme. There have been bioethics tutor training courses run by ICMDA in East Africa that includes elements of WPM.

A PRIME Tutor delivered a Compassion Without Burnout programme at a Hospice in Uganda. The attendees are now looking to use their learning and materials provided to extend further training to colleagues and local hospitals in the region.

French-speaking Africa

A pilot programme is in planning stages for online training for Christian colleagues in Burundi. It will aim to build up skills and experience in the Burundi Christian Medical Fellowship.

Lusophone Africa

Throughout the pandemic PRIME programmes changed to the delivery of webinars on ethics, whole person medicine etc in association with Mozambique Medical Association. The team are now hoping to return to in-person teaching in September with training in two medical schools and one nursing school and two main hospitals.

West Africa

PRIME has been building on the relationship with the Nigeria CMDA and some institutions in the South and South West of the country. Teaching programmes have continued including Whole Person Care and Compassion in Healthcare. The team are planning a further face-to-face programme in July 2022 to include Whole Person Care and The Good Teacher. Internet challenges present some problems for online teaching, though PRIME Tutors in Nigeria are in good communication using WhatsApp.



In Gambia PRIME attempted to run a Values Added programme online with interest from medical students but internet issues prevented interactivity. A revised online programme has been developed with less sessions that we hope will be repeated. Some PRIME materials also used in a teaching programme for Nurse Attendants.

Other countries in the region have been too occupied with the pandemic etc to engage with PRIME.

Europe

The delivery of the Compassion Under Pressure programme (previously known as Compassion Without Burnout) has continued in several areas of the UK. The programme has also been piloted for medical students at a UK Medical School with great success. So much so that the medical school are looking to incorporate the materials into their standard curriculum.

“Very interactive, made me think about the importance of an holistic approach.”

A team of PRIME tutors have delivered PRIME style training around palliative care, suicide, and the use of antibiotics in the community in Ukraine and another team are exploring the possibility of providing some palliative care training in Albania later in 2022. The planned further training in Ukraine has been indefinitely put on hold due to the current situation.

We are also exploring opportunities for face-to-face nurse training to recommence in Finland.

Middle East

We are also exploring opportunities for face-to-face training to recommence in Israel.

South America

PRIME Tutors in Peru have delivered several sessions focused on Compassion.



Some contacts are being explored in Brazil with a potential face-to-face programme at a medical school being explored for 2023.

ASOCIACIÓN CRISTIANA DE PROFESIONALES DE SALUD DEL PERÚ

Continuando con nuestras edificantes reuniones de Estudio Bíblico y Oración con mucho agrado les invitamos a la segunda reunión de este mes vía zoom:

Fecha: Martes 16 de febrero a las 8.30 pm
Serie “Jesús como modelo de profesional de salud”
Tema: “La mujer enferma con flujo de sangre”
Expositor: Dr. Aníbal Del Águila Escobedo

Necesitamos crecer en el conocimiento de la Palabra de Dios, buscar su conducción en el ministerio de ACSAI PERÚ e interceder unos por otros fortaleciendo nuestra unidad.



ID:
Contraseña:

“Y esta es la confianza que tenemos en él, que si pedimos alguna cosa conforme a su voluntad, él nos oye” 1 Juan 5:14

In the words of some of our delegates:

"Incredibly useful. Just simply having the conversation is sometimes enough; it brings consciousness to this area that invites authentic, vulnerable sharing to spark a great conversation and debate. Brilliant. Thank you."

(Compassion Under Pressure, UK)

"It was a really good CME as it stressed out of being cautious of burnout while providing service."

(Compassion Under Pressure, Uganda)

"It was a pleasure to join the session and am glad that I did as I was helped to see a patient as a whole; body, mind and spirit. And I was also challenged to show more compassion."

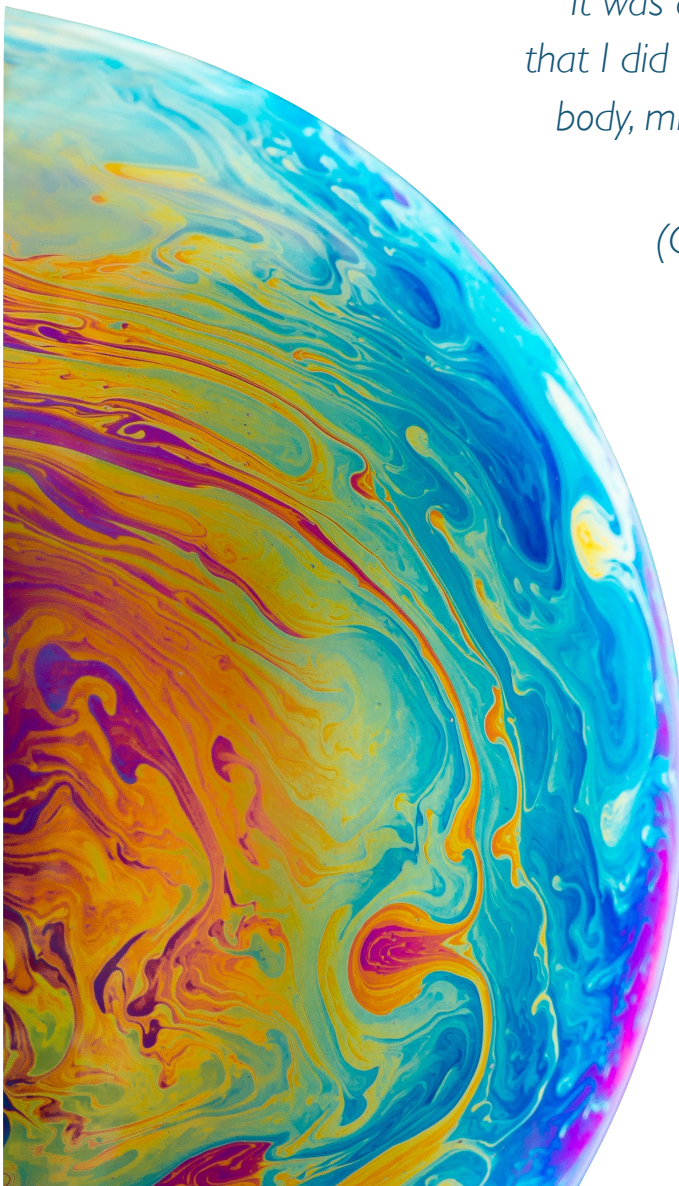
(Compassion Under Pressure, Ghana)

"I found it encouraged me in what I do well but also gave me things to consider and implement."

(Tutor Training, Australia)

*"Very interactive, made me think about the importance of an holistic approach
"*

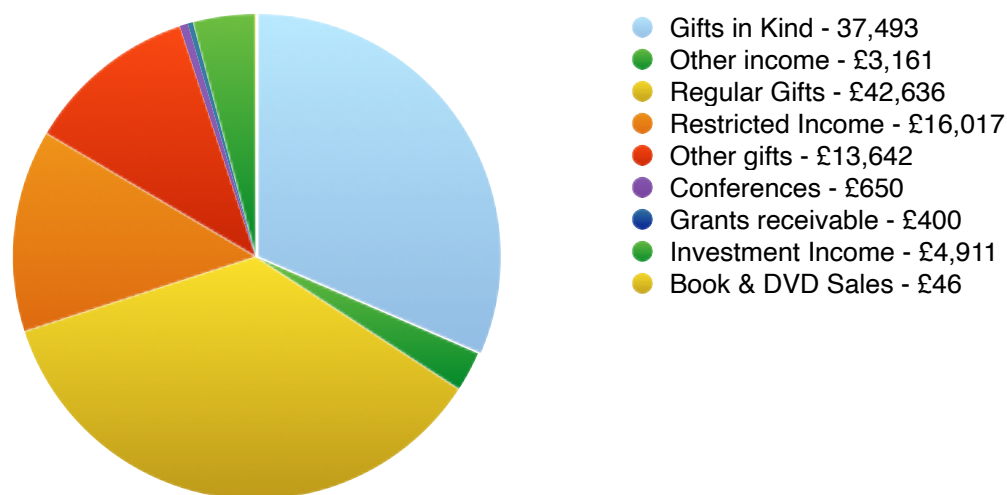
(Whole Person Care Training, UK)



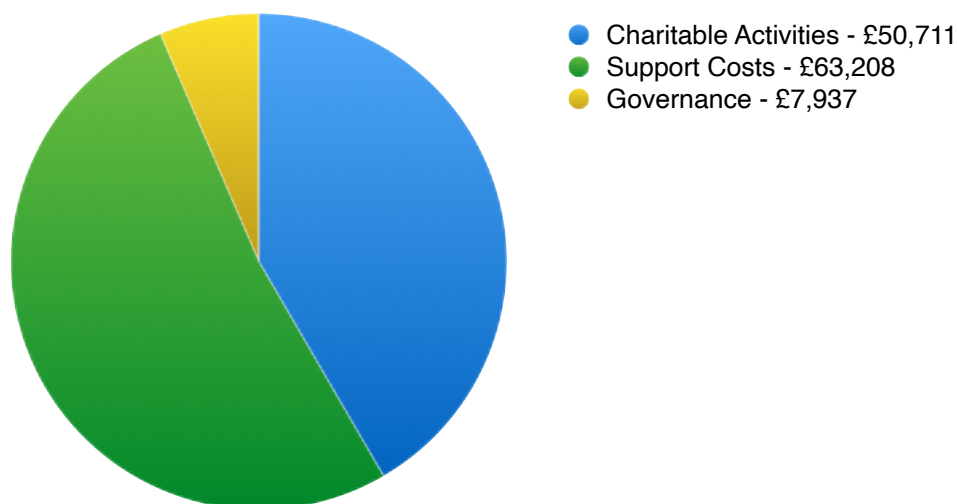
A snapshot of our finances

The principal funding source for the charity continues to be voluntary donations from individuals and organisations. During the year we were also grateful to have been awarded a grant from the Mildenhall Charitable Trust (unrestricted) and were given funds from the British wing of Medicine de la Personne (unrestricted)

Income - £118,956



Expenditure - £121,856



All financial figures taken from the PRIME annual accounts for the financial year ended 30th June 2022.

We are entirely reliant on our volunteer tutors and financial support from individuals, groups and charitable trusts. If you are one of our wonderful supporters, thank you. Donations are used to maintain and improve our high levels of education and to allow PRIME to fulfil the many varied opportunities and invitations we receive from our partners around the world.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 27 June 2005 and registered as a charity on 30 September 2005. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. After incorporation the charitable company was gifted the reserves of the unincorporated charity Partnership in International Medical Education registered charity number 1088777, in accordance with its charitable objectives.

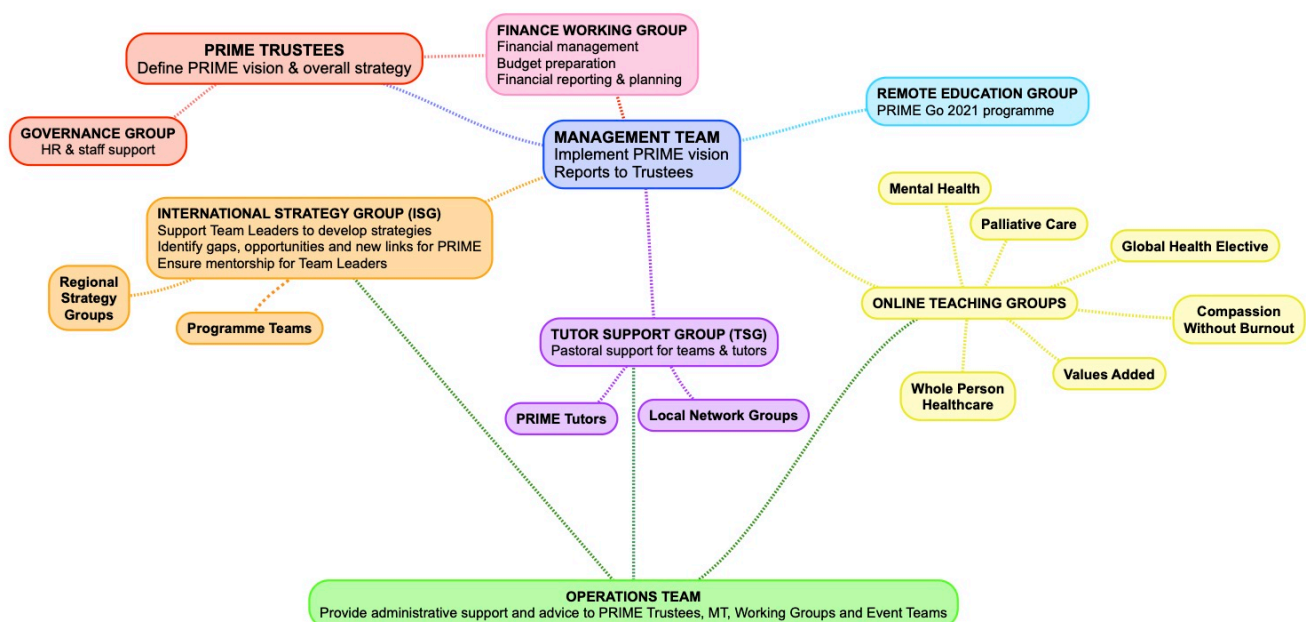
The directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles, are known as the Trustee Board. Under the requirements of the Memorandum and Articles of Association the Trustee Board is elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. One third of the trustees retire by rotation each year and are available for re-election.

New trustees are encouraged to familiarise themselves with the charity and the context within which it operates including the following areas:

- Obligations of the Trustee Board.
- Foundation documents that set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position set out in the latest published accounts.
- Future plans and objectives.

The Trustee Board meets at least three times a year and is responsible for the strategic direction and policy of the charity. In planning and overseeing the activities for the year the Trustee Board keeps in mind the Charity Commission guidance on public benefit. At present the Committee has members from professional backgrounds relevant to the work of the charity. A scheme of delegation is in place for the day-to-day operational management of the charity, individual supervision of new volunteers and also ensuring that the volunteers continue to develop their skills and working practices in line with good practice.

We presently have three vacancies on our Trustee Board.



Related parties

This year has seen a strengthening of PRIME's working relationship with the International Christian Medical and Dental Association (ICMDA) culminating in several joint projects. PRIME tutors are participating of the expansion of their Family Medicine Programme into Africa and the Middle East and led a webinar based on our Compassion Without Burnout programme. The Webinar can be viewed anytime on YouTube



PRIME has close relationships with the Christian Medical Fellowship which nominates a member of the Trustee Board, though this role is presently in vacancy.



As well as informal links with national and regional organisations and groups for delivering particular programmes, PRIME has formed a number of more formal relationships with certain other secular and professional organisations by way of a series of Memoranda of Understanding.

Risk management

The Trustee Board conducts regular reviews of the internal, online and travel-related risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures have been developed to ensure compliance with health and safety of staff, volunteers and clients, and these will be periodically reviewed to ensure that they continue to meet the needs of the charity.

The greatest identified risk is that of PRIME tutors travelling to work in potentially unstable countries. All tutors are required to sign a legal document prior to representing PRIME where they declare their own responsibility for their safety and any risks involved and agree that no claim will be made against PRIME. They also declare that they will only offer clinical advice or treatment to patients in their own capacity; they will not claim any remuneration; they will endeavour to reflect the Christian ethos of PRIME at all times and do nothing to bring the Christian faith or PRIME into disrepute.



Financial review

Our entirely voluntary teams of tutors allow PRIME to deliver our programmes at minimal cost. Once again this year the value in kind of their generosity is significant. Our challenge each year is to raise sufficient income to provide the core support services necessary to carry out these programmes against a background of limited resources and uncertainty of funding.

Over the last few years PRIME has benefitted from increases in its share portfolio. In 2021/2022 the value of the portfolio fell in line with wider stock market movements.

There was an operating decrease on general funds for the year of £35,072 including losses on investments of £40,836 compared with an increase of £56,431, taking into account gains on investments, for 2020/2021. PRIME over the last three years has had to increase its operating costs to cater for the expansion of its work without being able to increase its core income significantly.

Principal funding sources

A review of donations during the financial year shows that we are dependent on a small number of individual donors (78 - of which 55 are regular donors) and limited, mainly one-off donations from five charitable organisations and churches.

During the period from July 2021 to June 2022 PRIME received into restricted funds grants and donations totalling £16,017 for the following projects: Chalapi, Uganda £9,427; Nepal Mental Health Fund (£3,500); Pakistan Parish Community Healthcare Worker Project (£2,450); Tom Garrett Fund £100 and Resource Fund (£540).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. This figure is calculated to be a minimum of £35,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

PRIME's investment portfolio is managed by Walker Crips Stockbrokers. A medium risk policy is adopted. The remaining cash assets of the charity are invested in interest-bearing deposit accounts.

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Statement of Trustees' responsibilities

The trustees, who are also the directors of PRIME Partnerships in International Medical Education for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been fulfilled, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to the small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees



Dr David Butler

Chair of Trustees

Dated: 16th November 2022

Independent Examiner's Report

For the year ended 30 June 2022

Independent Examiner's Report to the Trustees of PRIME Partnerships in International Medical Education Charitable (the charity).

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statement do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the 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.



R Taylor FCA. Acuity Professional Partnership LLP, Unit 2.02, High Weald House, Glovers End, Bexhill on Sea. East Sussex. TN39 5ES

Statement of Financial Activities

Including Income and Expenditure Account

For the year ending 30th June 2022

	Notes	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total 2022 (£)	Total 2021 (£)
Income and Endowments from:						
Donations and legacies	4	96,485	-	16,017	112,502	77,710
Charitable activities	5	696	-	-	696	3,105
Investments	6	4,911	-	-	4,911	5,151
Other Income	7	847	-	-	847	8,815
Total income		102,939	-	16,017	118,956	94,781
Expenditure on:						
Charitable activities	8	(97,175)	(10,383)	(14,298)	(121,856)	(138,562)
Net incoming/(outgoing) resources before investment adjustments		5,764	(10,383)	1,719	(2,900)	(43,781)
Net gains/(losses) on investments	13	(40,836)	-	-	(40,836)	56,431
Net incoming resources before transfers		(35,072)	(10,383)	1,719	(43,736)	12,650
Gross transfers between funds		-	-	-	-	-
Net (expenditure)/income for the year/Net movement in funds		(35,072)	(10,383)	1,719	(43,736)	12,650
Fund balances at 1 July 2021		92,589	127,643	32,751	252,983	240,333
Fund balances at 30 June 2022		57,517	117,260	34,470	209,247	252,983

The notes on pages 23 to 38 form part of these financial statements.

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

For comparison statement for 2021 see note 24.

Statement of income and expenditure account

For the year ended 30th June 2022

	2022 £	2021 £
Total income	118,956	94,781
Total expenditure from income funds	(121,856)	(138,562)
Net Income /(Expenditure) for the year	(2,900)	(43,781)



The summary income and expenditure account is derived from the statement of financial activities on page 21 which, together with the notes on pages 23 to 38 provides full information on the movements during the year on all funds of the charity.

Statement of Recognised Gains and Losses

	2022 £	2021 £
Net income/(Expenditure) for the year	(2,900)	(43,781)
Gains/(Losses) on investment assets held by income funds	(40,836)	56,431
	(43,736)	12,650

Statement of Financial Position

(Company Registered Number 05492101)

As at 30th June 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Property, fixtures and equipment	12	-		-	-
Investments	13	155,453		211,685	
			155,453		211,685
Current assets					
Inventories	16	1,186		1,195	
Trade and other receivables	14	2,778		5,150	
Cash at bank and in hand		51,374		36,565	
		55,338		42,910	
Current liabilities: other payables	15	(1,544)		(1,612)	
Net current assets			53,794		41,298
Total assets less current liabilities			209,247		252,983
Income Funds					
Restricted funds	18		34,470		32,751
Unrestricted funds:					
Designated funds	19	117,260		127,643	
General funds		57,517		92,589	
			174,777		220,232
			209,247		252,983

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing that give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

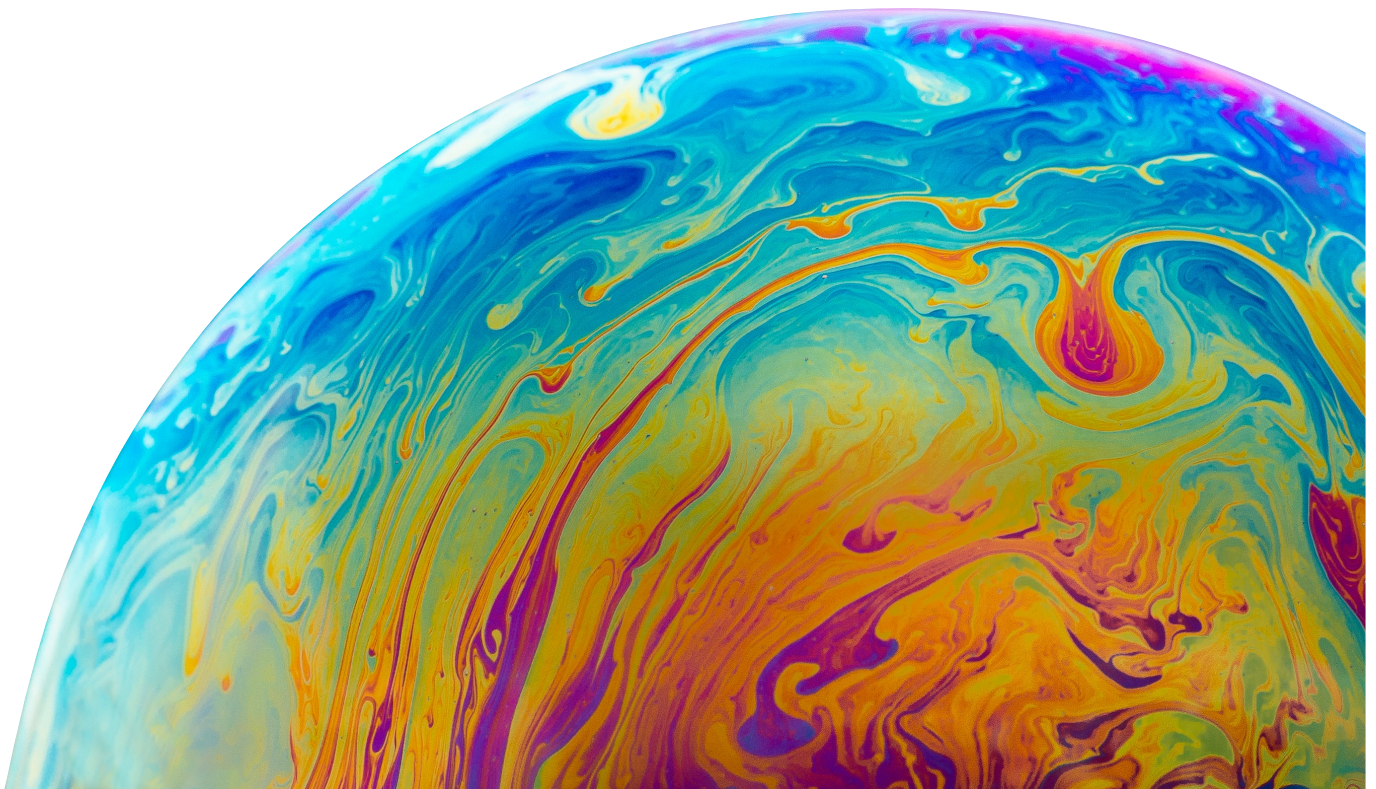
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustee Board on 16th November 2022.

A handwritten signature in purple ink, appearing to read 'D. Butler', with a small comma at the end.

Dr David Butler

Chair of Trustees



Notes to the Accounts

1 Accounting policies

Company information

PRIME Partnerships in International Medical Education is a private company limited by guarantee incorporated in England and Wales. The registered office is The Island Suite, Glengorse, Battle, East Sussex, TN33 0TX.

1.1 Basis of preparation

These financial statements have been prepared in accordance with the charity's governing document, 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 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

PRIME has taken advantage of the provisions in the SORP applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Since March 2020 the Charities activities have changed significantly in response to the Coronavirus pandemic with many overseas visits cancelled or postponed. Some, but not all, anticipated programmes have recommenced mostly online. The Charity does continue to receive regular gifts from its supporters, which has enabled operations to continue and these have been sufficient to cover the core operating costs of the Charity. Therefore at the time of approving the financial statements the Trustees have reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future and 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 unless the funds have been designated for other purposes.

Restricted funds are monies received for specific purposes laid down by the donor. Expenditure which meets these restricted funds criteria is charged to the fund.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the Charity 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.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Legacies are recognised on receipt or otherwise if the Charity 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.

Donated services and facilities are included at the value to the charity where this can be quantified.

Income from investments is included in the year in which it is receivable.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Costs of raising funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.

Support costs comprise the core office facilities necessary to support the charity's activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with financing and with its constitutional and statutory requirements.

1.6 Property, fixtures and equipment

Property, plant and equipment 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 less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%
----------------------------------	-----

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 net income/(expenditure) for the year.

Fixtures and equipment costing below £500 are not capitalised but written off to the Statement of Financial Activities.

All fixtures and equipment have been fully depreciated.

1.7 Non-current 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.

1.8 Impairment of non-current assets.

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Taxation

It is considered that the charity is exempt from corporation tax on its charitable activities.

1.11 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.

1.12 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.13 Financial instruments

The Charity 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 Charity's balance sheet when the Charity 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 trade and other receivables 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 trade and other payables 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 receipts 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 payables 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 payables 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 Charity's contractual obligations expire or are discharged or cancelled.

1.14 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 Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Retirement benefits

From 1 August 2015 the Charity set up a pension scheme for all employees with the National Employment Savings Trust. Contributions payable are charged in the General Fund in the year they are payable. From 1 November 2016 employees also made contributions.

2. Critical accounting estimates and judgements

In the application of the Charity'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.

3. Funds

Unrestricted funds

The general fund is the umbrella fund encompassing all the activities of the charity.

Designated funds

Nurse educator fund: This represents an unrestricted gift to the charity from Christian Nurse and Midwife Association (Scotland) on their closure which is to be allocated to fund specific projects in nursing, particularly where the tutors are from Scotland.

Discretionary fund: This represents designated funds to support specific overseas doctors attending conferences

Future development fund (GEM): This represents an unrestricted gift to the charity currently designated to find ways of projecting the work of the charity to produce new sources of income.

Future development fund: This represents an unrestricted gift to the charity currently designated to fund specific development projects.

IT fund: This represents money set aside designated to additional AV/IT needs as they arise.

Staffing fund: This represents money set aside designated to the cost of any additional staffing costs should these arise.

Staff redundancy fund: This represents money set aside designated to the costs of any redundancies should they occur.

Tithe fund: Funds set aside for activity outside the core remit of PRIME and agreed by the Management Team and Finance Working Group.

Restricted funds

The Restricted Funds of the charity where monies have been given for specific purposes are :-

Armenia St Sarkis fund: Grants awarded for the specific purpose of supporting training programmes in Armenia. This fund was initially set up to support Palliative Care development and St Sarkis gave permission for the residue of these funds to be used for any PRIME activities in Armenia. This year the funds have been increased to support nurse education in Armenia, again by St Sarkis.

AV / IT fund: Grant awarded for the specific purpose of upgrading and expanding PRIME's audio visual and IT equipment.

Chalapi, Uganda: Grants awarded to Chalapi, Uganda to support the building of the Chalapi Memorial Centre using funds donated in memory of Jo Blaker.

Developing Mental Health fund: Grant awarded for the specific purpose of supporting the development of a mental health periodical to replace the Developing Mental Health Journal. Following the decision to cease publishing the journal, and with the permission of the original donor, this purpose of this fund has been broadened to include costs associated with any PRIME mental health programmes.

Ethiopia distance learning fund: Grant awarded for the specific purpose of developing a distance learning programme and materials for use in Ethiopia.

Middle East fund: Funds donated for the support of PRIME programmes in the Middle East particularly Palestine and Israel.

Nepal Mental Health fund: Funds donated to support the KOSHISH Mental Health project in Kathmandu, Nepal.

Pakistan mental health and healthcare education development fund: Funds donated to support the project in Pakistan for a Mental Health and Healthcare Education programme.

Pakistan Parish Community Health Worker Visitor project (Previously Pakistan nursing project): Originally donated for the financial support of a Pakistan Nursing Project, this fund has been repurposed, with the permission of the donor, to support costs associated with the Parish Community Health Worker programme.

Resource fund: Funds donated to enable PRIME to distribute PRIME materials, text books and DVDs free of charge to individuals and organisations unable to fund the purchase of these materials. This fund includes the remainder of the David Chaput de Saintonge support fund by kind permission of the donors.

Support fund: Funds donated for the specific purpose of supporting individuals from less wealthy countries to attend PRIME conferences or teaching programmes who would otherwise be unable to attend and to provide general financial support for international conferences and training programmes.

Syria fund: Funds donated to support a PRIME partner living and working in Syria. This fund includes the income from the sale of 'Sharing the Journey - from Grief to Hope' by David Chaput de Saintonge.

Technology enhanced learning fund: With the expansion of our activity and the wide availability of electronic communication, PRIME seeks substantially to increase its provision of technology-enhanced learning systems that will support its global mission. This fund will be dedicated to purchasing (or leasing, if appropriate) the requisite hardware, software, storage, security and communications channels, on which these systems will be based. The fund will also be required for contracting experts to develop, set up and maintain PRIME's electronic learning platform. Originating and maintaining (and where needed, translating) its content will call on domain experts from PRIME's educational leaders. But, although these act in a voluntary capacity, this fund will be needed also to buy in supportive expertise in AV production. The fund may also be used to acquire permission to use material in copyright.

Tom Garrett Memorial Fund: Funds donated in memory of Dr Tom Garrett for the specific purpose of supporting PRIME's work in the particular areas of Africa in which Tom worked, primarily in West Africa.

4 Donations and legacies

4.1 Donations

	Unrestricted funds £	Designated Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies					
Regular gifts	34,554	-	4,140	38,694	39,695
Other gifts	13,642	-	10,757	24,399	7,560
Grants receivable	400	-	-	400	700
Donations of reimbursed expenses	1,814	-	-	1,814	-
Legacies	500	-	-	500	-
Gifts in kind	37,493	-	-	37,493	21,435
Gift aid recoverable	8,082	-	1,120	9,202	8,320
For the year ending 30 June 2022	96,485	-	16,017	112,502	77,710

In 2021 £5,040 of the donations and legacies income was restricted.

4.2 Gifts In Kind (Services)

	Total 2022 £	Total 2021 £
Teaching	28,255	16,844
Accommodation, local travel and meals	6,857	-
Voluntary staff time	2,581	4,591
	37,493	21,435

Teaching is calculated using the Royal College of Practitioners teaching rate of £500 per day for 34 days teaching. International travel, teaching preparation and other on the ground costs are not included.

Accommodation, local travel and meals are valued at EU per diem rates. Voluntary staff time represents the notional equivalent salary which would have been paid to the voluntary services of our Volunteer Finance Officer for 2021/2022 (This has been valued at industry average for this role) and time in lieu not taken by staff member.

There were also unknown further expenses incurred by PRIME tutors for which claims were never made.

5. Charitable Activities

	Total 2022	Total 2021 £
Services provided under contract	650	3,105
Sales within charitable activities	46	-
	696	3,105

6. Investments

	Total 2022 £	Total 2021 £
Interest received	23	5
Income from investments	4,888	5,146
	4,911	5,151

7. Other Income

	Total 2022 £	Total 2021 £
Other Income (Furlough payments)	757	8,804
Other Income - Amazon Smile	24	11
Other income	66	
	847	8,815

8. Charitable Activities

	Total 2022 £	Total 2021 £
Direct charitable activities		
Teaching / Education programme of activities	4,170	40,720
Conferences and Courses	289	3,105
Books and DVD courses (adjusted for stock)	9	-
Grants	8,750	-
Donated services (see note 4)	37,493	21,435
	50,711	65,260
Support costs (see note 7)	63,208	67,175
Governance costs (see note 7)	7,937	6,127
	121,856	138,562

Activities by fund:	Total 2022 £	Total 2021 £
Unrestricted funds	97,175	95,582
Designated funds	10,383	2,260
Restricted funds	14,298	40,720
	121,856	138,562

9. Support Costs

	Support Costs £	Governance Costs £	Total 2022 £	Support Costs £	Governance Costs £	Total 2021 £
Support costs						
Salaries	30,049	-	30,049	53,122	-	53,122
Rent and rates and Utilities	7,448	-	7,448	7,978	-	7,978
Office consumables	536	-	536	142	-	142
Insurance	1,311	-	1,311	1,180	-	1,180
Computer and internet costs	22,372	-	22,372	1,596	-	1,596
Grant to MSM	1,000	-	1,000	-	-	-
Subscriptions	492	-	492	3,157	-	3,157
Recruitment and publicity	-	363	363	-	-	-
- Legal and professional fees	-	720	720	-	2,260	2,260
- Independent examination fee	-	1,140	1,140	-	1,080	1,080
- Bookkeeping and payroll	-	948	948	-	888	888
- Bank charges	-	147	147	-	101	101
- Brokers costs (Walker Crips investments)	-	1,310	1,310	-	1,798	1,798
- Trustee meeting costs	-	3,309	3,309	-	-	-
	63,208	7,937	71,145	67,175	6,127	73,302

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and their travelling expenses reimbursed for trips associated with PRIME teaching came to £422 (2021: £0)

During the year the charity entered into the following transactions with related parties:

	2022 £	2021 £
Other related parties	-	888

PRIME engaged Caladine Ltd, a company controlled by John Caladine (who resigned as a Trustee in 2020), to provide payroll support to the charity at a cost of £948 (2021: £888).

Donations made by the Trustees to PRIME during the year were £5,750 (2021: £7,380)

11. Employees

Number of employees

The average monthly number of full and part time employees during the year was:

	2022 Number	2021 Number
Support staff	2	3
	2	3

Employment costs	2022	2021
Wages and salaries	28,007	51,646
Social security costs	0	0
Pension contributions	2,042	1,478
	30,049	53,122

The charity is grateful for the 62 volunteer staff and tutors who provided help in so many various ways.

There were no employees whose annual remuneration was £60,000 or more. In 2022 we received £7,57 (2021: £8,804) from HMRC in furlough payments.

12. Property, fixtures and equipment

	Fixtures fittings and equipment
Cost	
At 1 July 2021	13,467
Additions	-
Cost of disposals	-
At 30 June 2022	13,467
Depreciation and impairment	
At 1 July 2021	13,467
Depreciation charged in the year	-
At 30 June 2022	13,467
Carrying Amount	
At 30 June 2022	-
At 30 June 2021	-

13. Fixed asset investments

Cost or valuation	£
At 1 July 2021	211,685
Additions	-
Withdrawals	(15,396)
Valuation changes	(40,836)
At 30 June 2022	155,453
Carrying Amount	
At 30 June 2021	155,453
At 30 June 2021	211,685
Net Gains/(losses) On Investments	
Revaluation of investments	(40,836)
Gain/(Loss) on sale of investments	-
	(40,836)

14. Trade and other receivables

Amounts falling due within one year:	2022 £	2021 £
Other receivables (Gift Aid)	1,250	1,363
Prepayments and other accrued income	1,528	3,787
	2,778	5,150

15. Current Liabilities

	2022 £	2021 £
Other taxation and social security	281	340
Other payables	75	31
Accruals and deferred income	1,188	1,241
	1,544	1,612

16. Inventories

	2022	2021 £
Finished goods and goods for resale	1,186	1,195

Goods represent books and DVDs and other related products

17. Retirement Benefit Schemes

Defined Contribution Schemes.

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £875 (2021 - £1,476).

18. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 30 June 2021 £	Incoming resources £	Resources expended £	Transfers £	Investments gains(losses)	Balance at 30 June 2021 £
Restricted funds						
Armenia St Sarkis fund	9,629	-	-	-	-	9,629
AV / IT fund	2,048	-	(2,048)	-	-	-
Chalapi, Uganda	-	9,427	(8,750)	-	-	677
Developing Mental Health fund	422	-	-	-	-	422
Ethiopia distance learning fund	552	-	-	-	-	552
Middle East fund	790	-	-	-	-	790
Nepal Mental Health Fund	-	3,500	(3,500)	-	-	-
Pakistan Mental Health and Healthcare Education Fund	1,275	-	-	-	-	1,275
Pakistan Community Health Worker Visitor Fund	1,938	2,450	-	-	-	4,388
Resource fund	2,473	540	-	-	-	3,013
Support fund	2,263	-	-	-	-	2,263
Syria fund	261	-	-	-	-	261
Technology Enhanced fund	10,000	-	-	-	-	10,000
Tom Garrett memorial fund	1,100	100	-	-	-	1,200
	32,751	16,017	(14,298)	-	-	34,470

Transfers from Restricted Funds to the General Fund represent agreed administration and management charges. For comparison statement for 2021 see note 25.

19. Unrestricted Funds - Designated

	Balance at 30 June 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Discretionary Fund	1,647	-	-	-	1,647
Future Development Fund (GEM)	6,368	-	-	-	6,368
Future Development Fund	70,524	-	-	-	70,524
IT Fund	10,000	-	(10,000)	-	-
Nurse Educators Fund	4,298	-	-	-	4,298
Redundancy Fund	13,000	-	-	-	13,000
Staffing Fund	6,222	-	(108)	-	6,114
Tithing Fund	15,584	-	(275)	-	15,309
	127,643	-	(10,383)		117,260

No Tithe Fund has been transferred this year due to the loss on investments. The Tithe Fund usually represents a tithe (10%) of unrestricted regular income to be disbursed when need arises.

For comparison statement for 2021 see note 26.

20. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £	2021 Total £
Fund balances at 30 June 2022 are represented by:-					
Property, plant and equipment	-	-	-	-	-
Investments	15,453	110,000	30,000	155,453	211,685
Current assets/(liabilities)	42,064	7,260	4,470	53,794	41,298
	57,517	117,260	34,470	209,247	252,983

21. Commitments under operating leases

At 30 June 2022 the charity had annual commitments under non-cancellable operating leases as follows:

Land and buildings

	2022 £	2021 £
Expiry date:		
Within one year	6,000	6,000
Between two and five years	-	6,000
	6,000	12,000

22. Cash generated from operations

	2022 £	2021 £
Surplus/(Deficit) for the year	(43,736)	12,650
Adjustments for:	-	-
Investment/deficit income recognised in profit or loss	-	-
Gain/(loss) on disposal of investments	-	-
Depreciation and impairment of property, plant and equipment	-	-
Fair value gains and losses on investments	40,836	(56,431)
Increase/decrease in inventories	9	-
Decrease/(increase) in trade and other receivables	2,372	(190)
Increase/(decrease) in trade and other payables	(68)	1,993
Cash generated from operations	(587)	(41,978)

23. Control

The charity is controlled by the trustees, who are the members.

24. Statement of Financial Activities

Including Income and Expenditure Account

For the year ending 30 June 2021

	Notes	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total 2021 (£)
<u>Income and Endowments from:</u>					
Donations and legacies	4	72,670	-	5,040	77,710
Charitable activities	5	3,105	-	-	3,105
Investments	6	5,151	-	-	5,151
Other income	7	8,815	-	-	8,815
Total income		89,741	-	5,040	94,781
<u>Expenditure on:</u>					
Charitable activities	7	(95,582)	(2,260)	(40,720)	(138,562)
Net incoming resources before investment adjustments		(5,841)	(2,260)	(35,680)	(43,781)
Net gains/(losses on investments)	12	56,431	-	-	56,431

Net incoming resources before transfers		50,590	(2,260)	(35,680)	12,650
Gross transfers between funds		(4,079)	4,263	(184)	-
Net (expenditure)/income for the year/Net movement in funds		46,511	2,003	(35,864)	12,650
Fund balances at 1 July 2020		46,078	125,640	68,615	240,333
Fund balances at 30 June 2021		92,589	127,643	32,751	252,983

25. Restricted Funds Movements

For the year ending 30 June 2021

	Balance at 30 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Investments gains(losses)	Balance at 30 June 2021 £
Restricted funds						
Armenia St Sarkis fund	9,629	-	-	-	-	9,629
AV / IT fund	2,048	-	-	-	-	2,048
Church leader fund	145	-	-	(145)	-	-
Developing Mental Health fund	422	-	-	-	-	422
Ethiopia distance learning fund	552	-	-	-	-	552
Middle East fund	790	-	-	-	-	790
Mozambique fund	39	-	-	(39)	-	-
Nepal Mental Health Fund	-	3,500	(3,500)	-	-	-
Pakistan Mental Health and Healthcare Education Fund	1,275	-	-	-	-	1,275
Pakistan Community Health Worker Visitor Fund	38,158	1,000	(37,220)	-	-	1,938
Resource fund	1,933	540	-	-	-	2,473
Support fund	2,263	-	-	-	-	2,263
Syria fund	261	-	-	-	-	261
Technology Enhanced fund	10,000	-	-	-	-	10,000
Tom Garrett memorial fund	1,100	-	-	-	-	1,100
	68,615	5,040	(40,720)	(184)	-	32,751

26. Unrestricted Funds - Designated Movements

For the year ending 30 June 2021

	Balance at 30 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Nurse Educators Fund	4,298	-	-	-	4,298
Discretionary Fund	1,647	-	-	-	1,647
Future Development Fund (GEM)	6,368	-	-	-	6,368
Future Development Fund	70,524	-	-	-	70,524
IT Fund	10,000	-	-	-	10,000
Redundancy Fund	13,000	-	-	-	13,000
Staffing Fund	8,482	-	(2,260)	-	6,222
Tithing Fund	11,321	-	-	4,263	15,584
	125,640	-	(2,260)	4,263	127,643



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