



THE AMECA TRUST

Registered Charity No. 1121240

Registered Company No. 06354971 (England and Wales)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

Bullimores LLP
Chartered Accountants
Old Printers Yard
156 South Street
Dorking
Surrey
RH4 2HF



THE AMECA TRUST
Registered Charity No. 1121240

**CONTENTS OF THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 22
Detailed statement of Financial Activities	23 to 24

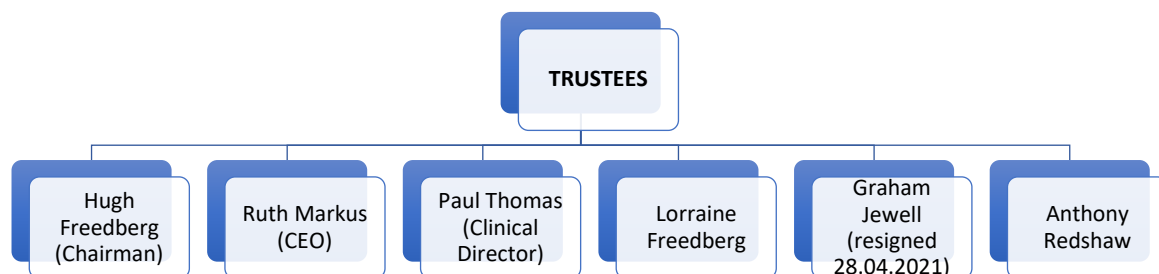
THE AMECA TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2019).

ABOUT AMECA

The AMECA Trust ('AMECA') was founded in December 2006 by Ruth Markus, in memory of her only child, Lt. Alex Coutselos. Alex was a newly qualified doctor in the British Army, an officer in the Royal Army Medical Corps and a recipient of his paratrooper wings. Alex died on 15th October 2006, aged 23.

AMECA is registered as a charity in the UK. Reg. Charity No. 1121240 and Registered Company No. 06354971 (England and Wales). AMECA is controlled by its governing document, a deed of trust, and is incorporated as a company limited by guarantee, under the Companies Act 1985. Our registered office is at 48 Woodlands Road, Epsom, Surrey, KT18 7HP.



The Board of Directors express their heartfelt gratitude to Graham Jewell, for his excellent contribution over the three years during which he served as a Board Director. Graham sadly has stepped down from the Board on the 28th April 2021 due to his onerous work and family commitments. Graham was a much valued Board Director, providing a wealth of sage legal advice; he will be greatly missed.

We recruit and appoint new trustees by resolution of the Board; under the terms of the Articles of Association there shall be not less than three trustees, but there is no maximum. We choose our trustees to bring a wide range of professional, commercial and charity experience; induction of new trustees takes place by a process of informal consultation and written background material is provided.

AMECA has no employees and the day-to-day running of the charity is dealt with by Ruth Markus in consultation, where needed with all Trustees.

Our Independent examiner is Patrick Casey FCA at Bullimores, Old Printers Yard, 156 South Street, Dorking, Surrey RH4 2HF.

Ruth Markus wishes to acknowledge the time, advice and support given freely to AMECA by all Directors.

OUR PATRON

Major Levison Wood

Levison Wood is a writer and explorer who is best known for his extended walking expeditions in Africa, Asia and Central America. Levison spent a number of years as an Officer in the British Parachute Regiment, before becoming a bestselling author. He is a Fellow of the Royal Geographical Society.

THE AMECA TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

PUBLIC BENEFIT

This trustees' report outlines the benefit of our work by explaining our key achievements against the intentions set out in last year's report and states our hopes for the year ahead. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

OUR MISSION

The charitable objects of AMECA include the relief of sickness, the protection of health, establishing medical and educational facilities to improve the training of healthcare professionals in Africa.

TO ACHIEVE THIS MISSION, OUR AIMS ARE:

- To establish and support medical and educational training facilities in Malawi.
- To provide mentorship and training for healthcare staff in Malawi.
- To foster positive links between UK medical and surgical professionals and students and African medical and surgical professionals through bursary awards and facilitating placements.
- To support and sponsor medical training in Malawi.

RISK MANAGEMENT:

AMECA continues to identify and review the risks to which the charity is exposed on a case-by-case basis and has put appropriate controls in place to provide reasonable assurance against fraud and error. We recognise that working in African countries is not without risk, both for ourselves and for the student and healthcare professionals who visit Malawi. Visiting surgeons and other professionals are given guidance in respect of travel and other challenges in Malawi and we strive to ensure that all visitors undertaking charitable activities in Malawi are provided with as much support as possible, whilst recognising that individuals travel at their own risk. AMECA works hard to ensure that all visitors are provided with safe and secure accommodation on the ground in Malawi.

OUR WORK IN MALAWI:

AMECA's activities are currently based in Malawi. The paucity of accessible care in rural areas of Malawi, together with the requirement for better training for healthcare professionals sadly still presents a serious challenge for so many. We believe that an uplift in services in rural district hospitals and primary healthcare facilities would not only result in a reduction in mortality, but also would help to reduce the pressure on the overstretched tertiary hospitals. AMECA works with local and central Departments of Health, delivering initiatives that are evidence based, achievable and sustainable.

AMECA's objectives for the year included:

- Continuing support for the healthcare clinic at Chilaweni and the Blantyre District Health Office.
- Construction of a maternity clinic and further staff accommodation at Chilaweni.
- Fully equipping the maternity unit as agreed with the Blantyre District Health Office.
- Establishing a maternity staff mentorship and training programme for staff at the maternity unit.
- Liaising with building contractor S R Nicholas, architect and quantity surveyor, as required.
- Updating grant funders with reports on the progress of construction in accordance with grant agreements.
- Maintaining support for surgical and medical training and for students receiving charitable sponsorship.
- Supporting the donation of further equipment as and when deemed appropriate.
- Supporting the clinic catchment village communities and encouraging communities to generate income through small scale initiatives.
- Expanding opportunities for student sponsorship.

THE AMECA TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

AMECA HEALTHCARE AFRICA LIMITED:

AMECA Healthcare Africa Limited ('AMECA Healthcare') was incorporated in 2013 as a Not for Profit Limited Company in Malawi. Ruth Markus and Paul Thomas hold positions as Board Directors. Board Chairman is Krishna Savjani OBE, who is a qualified lawyer and the Honorary British Consul in Malawi.

AMECA Healthcare continues to hold a modest amount of funds in a savings account with The National Bank of Malawi. An average of £10,000 is normally held in Malawi; funds are transferred as and when any payments are required. Funds raised in Malawi remain in Malawi for AMECA's initiatives.

The AMECA Trust in the UK extend its gratitude to the Board Directors in Malawi for their time and advice and to Savjani & Co. in Blantyre for providing office space, in which Director's meetings are held. AMECA Healthcare also extends gratitude to its accountants, Bhagya and Shankar in Blantyre, for their sage advice and for undertaking AMECA Healthcare's annual accounts, without charge, for so many years.

THE AMECA PRIMARY HEALTHCARE CENTRE IN CHILAWENI:



The clinic was completed in May 2017 and serves a catchment population of 38,000 people in 23 villages.

The Under 5's, Hypertension Clinic, Youth Friendly services and a Family Planning Clinic are well-attended and the Pharmacy is normally well stocked. The Hospital Advisory Committee meets once a month, having representation from staff, community members and from AMECA. Staff numbers at the clinic have increased during the year and the compliment of staff has increased, currently including a Clinical Officer in charge.

The Covid pandemic saw a sharp decrease in patient attendance at the clinic, due to fear and local beliefs, but numbers have risen during the year. Some staff were required to assist at Covid treatment and vaccination centres, but in the main, clinical service output was maintained.

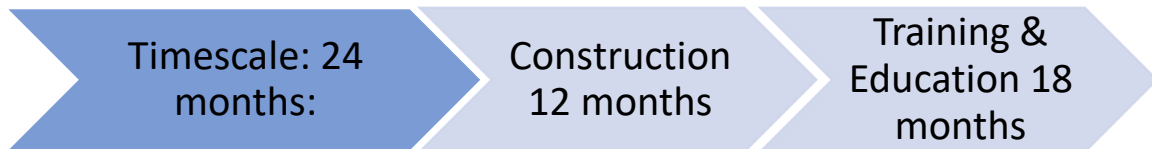
The Health Advisory Committee has managed to secure monthly contributions from the community to assist with the purchase of cleaning materials for the clinic, which is very encouraging. It is acknowledged that lack of funding in the healthcare sector in Malawi results in shortages at all facilities. However, the AMECA clinic is comparatively well stocked and well supported and AMECA continues to support with measured requests for assistance.

We are delighted to report that the facility was recently upgraded to a Health Centre.

THE AMECA TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

MATERNITY SERVICES:

A Maternity Needs Assessment undertaken in 2018 resulted in a unanimous decision involving all stakeholders, to construct a maternity clinic and further staff accommodation on site.



Training and education programs to commence one month before clinic operational date.

In September 2019, construction work began and despite the challenges of Covid, the maternity unit and staff accommodation were completed in October 2020, on time and within the quoted budget. AMECA convey deepest gratitude to our contractor S R Nicholas and to architect Jan Sonke for all their help and liaison.



Cleared ground for the start of construction



The completed maternity unit



One of the 2 new Duplex housing units



Staff being instructed about solar power control system

The maternity clinic comprises a 3-bed Delivery Room, a 4-bed Antenatal Ward and a 6-bed Postnatal Ward, together with an admission room, a large out-patients waiting area, examination rooms, nurse station, a sluice and a staff room.

Two new duplex houses were constructed, providing further accommodation for four staff members and their families. One of the houses is being used to provide accommodation for midwife mentors who have been contracted by AMECA. At Christmas, an appeal went out to our friends to help equip and furnish the maternity project house.

Individual patient cubicles were fitted in the delivery room in keeping with AMECA's vision for safe, respectful and women-centred maternity care. The cubicles provide an atmosphere of privacy and dignity, allowing mothers in labour to move around and providing space for patient guardians or partners.



Individual patient bays in delivery room



Each delivery bay is fully equipped for the patients

The first baby, Felista, was safely delivered a few days after the clinic became operational in mid January 2021. A total of 97 babies have been safely delivered up till the end of July.



Felista, the first baby born at the new unit



Postnatal Ward

MATERNITY STAFF MENTORSHIP PROGRAMME:

With agreement and support from the Blantyre District Health Office, training and mentorship for clinical staff began in early October 2020. Nurse midwives and medical assistants in rotation, spent 2-week periods at 2 maternity facilities, where they received mentorship and refresher training. AMECA contracted 2 experienced midwives, who live on site and provide mentorship and support for clinical staff.



Antenatal and family planning clinics take place during the week and postnatal consultations are arranged with mothers, following their delivery.



AMECA's midwife mentors are providing an excellent training programme which is driven by individual staff needs, ascertained by sessions of reflective practice. Healthcare and maternity staff attend weekly classroom training sessions, which also assists staff with their Continuing Professional Development. Theoretical teaching is followed up with practical sessions and individual skills training.



One of the most encouraging outcomes at the maternity clinic has been the increasing number of male partners attending the births of their children and attending antenatal and postnatal clinics. Partner participation is still comparatively rare in Malawi, but hopefully this will change.



SURGICAL AND MEDICAL EDUCATION AND TRAINING:

AMECA continue to collaborate with Dutch colleagues from Malawi.Kom, to assist in the delivery of surgical and trauma training for mission and district hospitals in Malawi. Surgeons and other medical professionals from Malawi.Kom visited Malawi in October 2020 and in March 2021. In addition to delivering courses at various mission hospitals, AMECA is currently collaborating with Malawi.Kom to research into building a High Dependency Unit at Phalombe Mission Hospital in memory of Johannes Reus. Aged only 39, Johannes was a very experienced paramedic in the Netherlands, who died at Phalombe in 2019, whilst teaching on one of the courses.



SPONSORSHIP OF MEDICAL AND NURSING TRAINING IN MALAWI:

AMECA is sponsoring a medical school place for a Clinical Officer at The College of Medicine, Blantyre. Aubrey Filimon commenced his studies in August 2019 and has successfully completed his second year.

Nursing student Elvis Bizmank is completing his final year studies and will graduate shortly, which is wonderful news.

Both students have expressed gratitude to AMECA for their sponsorship and have explained the fact that without this support, they would have been unable to afford the fees.

SUPPORT WITH PPE AND HAND SANITIZER:

A donation of 20 litres of hand sanitizer was kindly made to AMECA for the primary healthcare clinic and maternity unit by Vision for the Voiceless, as part of their "Cover Malawi" Initiative. The aim of this initiative was to assist in the prevention of Covid-19.



AMECA IN THE UK

THE AMECA WEBSITE (www.ameca.org.uk) :

Our gratitude to Dan Wakefield of Dubcode, who continues to provide excellent support and website development.

The Medical Directory is used by medical, nursing and physiotherapy departments in universities across the UK, assisting students with elective studies in African hospitals. The reduction in the number of elective enquiries during the past year was due to travel restrictions.

THE AMECA STUDENT BURSARY AWARDS:

To date, AMECA has made Bursary awards to 79 students of medicine, nursing and physiotherapy to enable them to undertake their electives in a variety of African locations. In the academic year 2020/2021, no new awards were made due to the Covid-19 crisis and international travel restrictions. A list of our Alumni students and their elective reports can be viewed on the charity website at <http://ameca.org.uk/alumni/>.

In order to support the sponsorship of medical and nursing students in Malawi, AMECA has continued to maintain the maximum amount of funding per student for UK Bursary awards to an amount of £500.

FUNDRAISING ACTIVITIES & EVENTS:

Craft events:

Covid-19 lockdown restrictions during the year prevented any fundraising coffee mornings and craft sales until July 2021. However, recent craft sales undertaken at St Mary's Church, Cuddington and at St Martins of Tours Church in Epsom were very successful, generating much interest and support for the charity.

Much gratitude to Julie Stamford, who continues to kindly manage the organisation of the craft sales.

Epsom Rotary:

Ruth Markus continues to attend meetings, (albeit by Zoom transmission during the last year) at the Rotary Club of Epsom and is a member of the International Committee. AMECA wishes to extend its gratitude to Rotary for its continuing support and enthusiasm. Ruth gave a presentation on the newly opened maternity clinic by Zoom link to the Rotary Club of Epsom and the Rotary Club of Ewell during a joint club meeting.

Regular Donations:

AMECA benefits from a regular income of over £17,000 per annum via various charitable giving platforms and regular standing order donations.

THE AMECA TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Grants and other Donations received in the year:

Erach & Roshan Sadri Foundation:	£20,000
St Martin's of Tours Church	£1,000
Rotary Club of Epsom:	£10,900

AMECA extends a heartfelt debt of gratitude to the many individuals, who have made donations to the charity and who often give their time so generously.

NEWSLETTER:

The charity's newsletter continues to be popular with our readers; all newsletters are available to view at: <http://ameca.org.uk/category/newsletters>

FINANCIAL REVIEW

Financial position

The total net deficit for the year was £34,426 and at that date AMECA had reserves of £61,967 after funding the building of the new maternity unit.

Since the year end the charity has funded the construction of a high dependency unit at Phalombe Mission Hospital, and is committed to continue with the midwife mentor programme until the end of 2022. AMECA has increased the number of scholarships awarded to healthcare students in Malawi and will continue to offer more scholarships subject to available funding.

Principal funding sources

The charity continued to raise funds from grants, donations and its fundraising activities.

Investment policy

The trustees aim to maximise the return on its funds with minimum risk and appropriate access to those funds.

Reserves policy

In the opinion of the trustees the charity should aim to maintain a net current asset balance on unrestricted funds sufficient to continue to support all existing commitments for the duration of the commitment and to provide bursary awards at the discretion of the trustees. The reserves are currently in excess of this amount.

THE AMECA TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06354971 (England and Wales)

Registered Charity number

1121240 **Registered office**

48 Woodlands Road

Epsom

Surrey

KT18 7HP

Trustees

Ruth Markus CEO

Lorraine Freedberg

Paul Thomas - Clinical Director

Hugh Freedberg - Chairman

Anthony Redshaw

Graham Jewell (resigned 28 April 2021)

Company Secretary

Bettie Ruth Markus

Independent Examiner

Patrick Casey FCA

Bullimores LLP

156 South Street

Dorking

Surrey

RH4 2HF

Website. www.ameca.org.uk

THE AMECA TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Ameca Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by order of the board of trustees on 24 May 2022 and signed on its behalf by:



Bettie Ruth Markus - Trustee

**Independent Examiner's Report to the Trustees of
The Ameca Trust**

Independent examiner's report to the trustees of The Ameca Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (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').

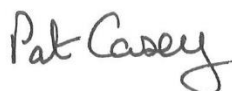
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 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 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.



Patrick Casey
FCA
Bullimores LLP
Chartered Accountants
Old Printers Yard
156 South Street
Dorking
Surrey
RH4 2HF

Date: 26 May 2022

The Ameca Trust

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations		23,327	2,862	26,189	39,640
Charitable activities	4				
Provision of medical education and facilities		10,000	20,900	30,900	176,559
Other trading activities	2	-	-	-	1,642
Investment income	3	407	-	407	2,593
Other income	5	<u>4,972</u>	<u>29</u>	<u>5,001</u>	<u>-</u>
Total		38,706	23,791	62,497	220,434
EXPENDITURE ON					
Raising funds		1,286	140	1,426	3,178
Charitable activities	6				
Provision of medical education and facilities		14,640	30,363	45,003	271,806
Donations		46,927	900	47,827	3,816
Other activities		<u>2,517</u>	<u>150</u>	<u>2,667</u>	<u>1,801</u>
Total		<u>65,370</u>	<u>31,553</u>	<u>96,923</u>	<u>280,601</u>
NET INCOME/(EXPENDITURE)		(26,664)	(7,762)	(34,426)	(60,167)
Transfers between funds	14	<u>(66,137)</u>	<u>66,137</u>	<u>-</u>	<u>-</u>
Net movement in funds		(92,801)	58,375	(34,426)	(60,167)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>154,768</u>	<u>(58,375)</u>	<u>96,393</u>	<u>156,560</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>61,967</u></u>	<u><u>-</u></u>	<u><u>61,967</u></u>	<u><u>96,393</u></u>

The notes form part of these financial statements

**The Ameca Trust
Balance Sheet
31 August 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
CURRENT ASSETS					
Debtors	12	6,384	-	6,384	23,213
Cash at bank		<u>57,284</u>	<u>-</u>	<u>57,284</u>	<u>177,226</u>
		63,668	-	63,668	200,439
CREDITORS					
Amounts falling due within one year	13	(1,701)	-	(1,701)	(104,046)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>61,967</u>	<u>-</u>	<u>61,967</u>	<u>96,393</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,967</u>	<u>-</u>	<u>61,967</u>	<u>96,393</u>
NET ASSETS		<u>61,967</u>	<u>-</u>	<u>61,967</u>	<u>96,393</u>
FUNDS	14				
Unrestricted funds				61,967	154,768
Restricted funds				<u>-</u>	<u>(58,375)</u>
TOTAL FUNDS				<u>61,967</u>	<u>96,393</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2022 and were signed on its behalf by:



Bettie Ruth Markus - Trustee

The Ameca Trust

Notes to the Financial Statements for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related 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 resources.

Raising funds

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

Charitable activities

Costs relating to charitable activities comprise those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Tangible assets costing more than £500 are capitalised and included at cost.

Taxation

The charity is a registered charity and as such no income or capital taxes are payable on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

The restricted funds are as follows:

- Maternity Unit Project, Chilaweni
- refurbishment of High Dependency Units

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are included in the Statement of Financial Activities as Charitable activities. Net gains are included in other income and net losses are included in other expenditure.

2. OTHER TRADING ACTIVITIES

	31.8.21 £	31.8.20 £
Fundraising events	<u>-</u>	<u>1,642</u>

3. INVESTMENT INCOME

	31.8.21 £	31.8.20 £
Deposit account interest	<u>407</u>	<u>2,593</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.8.21 £	31.8.20 £
Grants	<u>30,900</u>	<u>176,559</u>

Grants received, included in the above, are as follows:

	31.8.21 £	31.8.20 £
Erach and Roshan Sadri Foundation	20,000	44,000
Foundation Eagle	-	10,840
Addax & Oryx Foundation	-	121,719
Rotary Grant	<u>10,900</u>	<u>-</u>
	<u>30,900</u>	<u>176,559</u>

5. OTHER INCOME

	31.8.21 £	31.8.20 £
Foreign exchange gains	<u>5,001</u>	<u>-</u>

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of medical education and facilities	44,670	333	45,003
Donations	47,827	-	47,827
Other activities	<u>-</u>	<u>2,667</u>	<u>2,667</u>
	<u>92,497</u>	<u>3,000</u>	<u>95,497</u>

Donations paid in the year were to AMECA Healthcare Africa Limited, a Not for Profit company incorporated in Malawi with two trustees in common and under common control. The funds donated to AMECA Healthcare Africa Limited were used by that company towards the cost of the new maternity clinic, nursing sponsorship and other expenditure to meet similar aims to the AMECA Trust.

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.21 £	31.8.20 £
Depreciation - owned assets	<u>-</u>	<u>14</u>

8. INDEPENDENT EXAMINER'S REMUNERATION

	31.8.21 £	31.8.20 £
Independent examination fee	<u>2,149</u>	<u>1,620</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

Trustee's expenses of £5,146 (2020 - £6,375) for travel, entertaining, telephone, postage and disbursements were payable to Ruth Markus in the period.

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	32,644	6,996	39,640
Charitable activities			
Provision of medical education and facilities	-	176,559	176,559
Other trading activities	1,642	-	1,642
Investment income	<u>2,593</u>	<u>-</u>	<u>2,593</u>
Total	36,879	183,555	220,434
EXPENDITURE ON			
Raising funds	1,928	1,250	3,178
Charitable activities			
Provision of medical education and facilities	14,478	257,328	271,806
Donations	-	3,816	3,816
Other activities	<u>1,651</u>	<u>150</u>	<u>1,801</u>
Total	<u>18,057</u>	<u>262,544</u>	<u>280,601</u>
NET INCOME/(EXPENDITURE)	18,822	(78,989)	(60,167)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>135,946</u>	<u>20,614</u>	<u>156,560</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>154,768</u></u>	<u><u>(58,375)</u></u>	<u><u>96,393</u></u>

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020 and 31 August 2021	<u>2,356</u>
DEPRECIATION	
At 1 September 2020 and 31 August 2021	<u>2,356</u>
NET BOOK VALUE	
At 31 August 2021	<u><u>-</u></u>
At 31 August 2020	<u><u>-</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Accrued income	4,230	21,053
Prepayments	<u>2,154</u>	<u>2,160</u>
	<u><u>6,384</u></u>	<u><u>23,213</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Accrued expenses	<u>1,701</u>	<u>104,046</u>

14. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	154,768	(26,664)	(66,137)	61,967
Restricted funds				
Surgical Training Fund	772	(290)	300	782
Chilaweni Maternity Unit	<u>(59,147)</u>	<u>(7,472)</u>	<u>65,837</u>	<u>(782)</u>
	<u>(58,375)</u>	<u>(7,762)</u>	<u>66,137</u>	<u>-</u>
TOTAL FUNDS	<u><u>96,393</u></u>	<u><u>(34,426)</u></u>	<u><u>-</u></u>	<u><u>61,967</u></u>

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,706	(65,370)	(26,664)
Restricted funds			
Surgical Training Fund	-	(290)	(290)
Other restricted funds	900	(900)	-
Chilaweni Maternity Unit	<u>22,891</u>	<u>(30,363)</u>	<u>(7,472)</u>
	<u>23,791</u>	<u>(31,553)</u>	<u>(7,762)</u>
TOTAL FUNDS	<u><u>62,497</u></u>	<u><u>(96,923)</u></u>	<u><u>(34,426)</u></u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	135,946	18,822	154,768
Restricted funds			
Surgical Training Fund	3,064	(2,292)	772
Chilaweni Maternity Unit	<u>17,550</u>	<u>(76,697)</u>	<u>(59,147)</u>
	<u>20,614</u>	<u>(78,989)</u>	<u>(58,375)</u>
TOTAL FUNDS	<u><u>156,560</u></u>	<u><u>(60,167)</u></u>	<u><u>96,393</u></u>

The Ameca Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,879	(18,057)	18,822
Restricted funds			
Surgical Training Fund	-	(2,292)	(2,292)
Other restricted funds	2,000	(2,000)	-
Chilaweni Maternity Unit	<u>181,555</u>	<u>(258,252)</u>	<u>(76,697)</u>
	<u>183,555</u>	<u>(262,544)</u>	<u>(78,989)</u>
TOTAL FUNDS	<u><u>220,434</u></u>	<u><u>(280,601)</u></u>	<u><u>(60,167)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	135,946	(7,842)	(66,137)	61,967
Restricted funds				
Surgical Training Fund	3,064	(2,582)	300	782
Chilaweni Maternity Unit	<u>17,550</u>	<u>(84,169)</u>	<u>65,837</u>	<u>(782)</u>
	<u>20,614</u>	<u>(86,751)</u>	<u>66,137</u>	<u>-</u>
TOTAL FUNDS	<u><u>156,560</u></u>	<u><u>(94,593)</u></u>	<u><u>-</u></u>	<u><u>61,967</u></u>

The Ameca Trust

Notes to the Financial Statements - continued for the Year Ended 31 August 2021

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,585	(83,427)	(7,842)
Restricted funds			
Surgical Training Fund	-	(2,582)	(2,582)
Other restricted funds	2,900	(2,900)	-
Chilaweni Maternity Unit	<u>204,446</u>	<u>(288,615)</u>	<u>(84,169)</u>
	<u>207,346</u>	<u>(294,097)</u>	<u>(86,751)</u>
TOTAL FUNDS	<u>282,931</u>	<u>(377,524)</u>	<u>(94,593)</u>

A transfer from General fund has been made to meet the balance of the cost of the maternity unit.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

16. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees the charity has no ultimate controlling party.

17. LIABILITY OF MEMBERS

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to a maximum of £10 from each of the trustees.

The Ameca Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations		
Donations	26,189	39,640
Other trading activities		
Fundraising events	-	1,642
Investment income		
Deposit account interest	407	2,593
Charitable activities		
Grants	30,900	176,559
Other income		
Foreign exchange gains	<u>5,001</u>	<u>-</u>
Total incoming resources	62,497	220,434
EXPENDITURE		
Raising donations and legacies		
Cost of fundraising events	272	404
Publicity	942	2,499
Subscriptions	<u>212</u>	<u>275</u>
	1,426	3,178
Charitable activities		
AMECA house, Blantyre	8,904	7,496
Phone and internet	358	106
Sundries	-	18
Travel and subsistence costs	4,115	7,333
Meetings and entertainment	312	390
Donations	47,827	3,816
Equipment	-	2,911
Bicycle ambulances	31	-
Midwife mentor charges	17,848	-
Clinic building	<u>13,102</u>	<u>234,321</u>
	92,497	256,391
Support costs		
Management		
Postage and stationery	206	-
Carried forward	206	-

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The Ameca Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	31.8.21 £	31.8.20 £
Management		
Brought forward	206	-
Depreciation of tangible and heritage assets	<u>-</u>	<u>14</u>
	206	14
Information technology		
Computer costs	542	80
Other		
Foreign exchange losses	-	19,231
Governance costs		
Independent examiner's fee	2,149	1,620
Sundries	55	87
Bank charges	<u>48</u>	<u>-</u>
	<u>2,252</u>	<u>1,707</u>
Total resources expended	<u>96,923</u>	<u>280,601</u>
Net expenditure	<u><u>(34,426)</u></u>	<u><u>(60,167)</u></u>

This page does not form part of the statutory financial statements