



# **THE AMECA TRUST**

**Registered Charity No. 1121240**

**Registered Company No. 06354971 (England and Wales)**

## **TRUSTEES ANNUAL REPORT**

### **AND FINANCIAL STATEMENTS**

**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

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



**THE AMECA TRUST**  
**Registered Charity No. 1121240**

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**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

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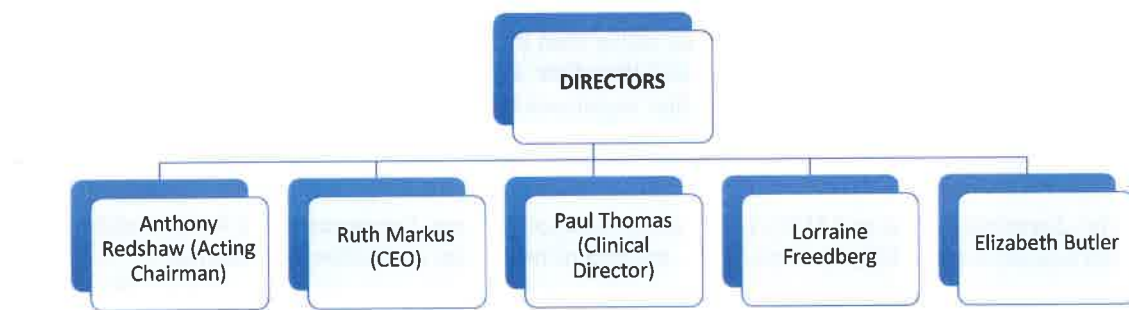
**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

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 period ended 30 September 2024. 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 (FRS 102) (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 15 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 also incorporated in Malawi as a Not for Profit Limited Company. 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.



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.

With deepest sadness we report that Hugh Freedberg, Chairman of AMECA in the UK, sadly died on the 31<sup>st</sup> August. A man of enormous integrity, measured, honest and loving, Hughie steered AMECA in his quiet way and never missed a detail. Even through his battle with cancer, Hughie remained totally engaged and supportive. An immeasurable loss to AMECA, Hughie will be deeply missed.

We welcome Elizabeth Butler to the Board of Directors; Lizzie was appointed to the Board in July 2024.

With no employees, the day-to-day running of the charity is dealt with by Ruth Markus in consultation, where needed with all Directors. AMECA works from home, both in the UK and in Malawi, thereby minimising expenses and maximising donor and grant income.

Our Independent examiner is Patrick Casey FCA at Bullimores LLP, 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, both in the UK and in Malawi. A heartfelt thank you to Patrick Casey for his support, counsel and time.

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**OUR PATRON**

**Major Levison Wood**

A close university and Army friend of Alex, in whose name the charity was founded, Major Levison Wood is a writer and explorer who is best known for his extended walking expeditions in Africa, Asia and Central America. Levison spent several years as an Officer in the British Parachute Regiment, before becoming a bestselling author. He is a Fellow of the Royal Geographical Society. <http://www.levisonwood.com/>

**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 ETHOS**

AMECA believes in measured and achievable ventures, which should be sustainable over the long term, striving to solve issues at their root cause, rather than be a well-intentioned, but short-term "fix". We believe in working in partnership with others and therefore we work with established medical schools, hospitals, doctors, local health departments and other organisations in Malawi. Such partnerships are vital to the long-term sustainability of any venture.

**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 medical and educational training facilities in Malawi.
- To support medical training in Malawi through scholarship awards.

**OUR CURRENT INITIATIVES INCLUDE:**

- Ongoing liaison with the Blantyre District Health Office to support the AMECA Health Centre with equipment and repairs when deemed appropriate.
- Supporting Physiotherapy services at the AMECA Health Centre.
- Continuing to support scholarships for students at Kamuzu University of Health Sciences, KUHeS, (formally College of Medicine) and the College of Health Sciences to fund educational fees for medical and clinical officer studies.
- Continuing to provide scholarship students with a laptop and with subsistence, thereby enabling the students to afford their rent and purchase internet bundles.
- Undertaking the total internal renovation of the maternity unit at Chilomoni Health Centre, Blantyre.
- Renovating and equipping a room at Chilomoni Health Centre for use as a Physiotherapy Clinic.
- Supporting and liaising with MalDent to implement an exemplar dental clinic at Chilomoni Health Centre.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**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 professionals and students 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 briefed on the options regarding 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 and the lack of affordability of university and college fees, 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 result in a reduction in mortality and reduce the pressure on overstretched tertiary hospitals. AMECA works with local and central Departments of Health, delivering initiatives that are evidence based, achievable and sustainable.

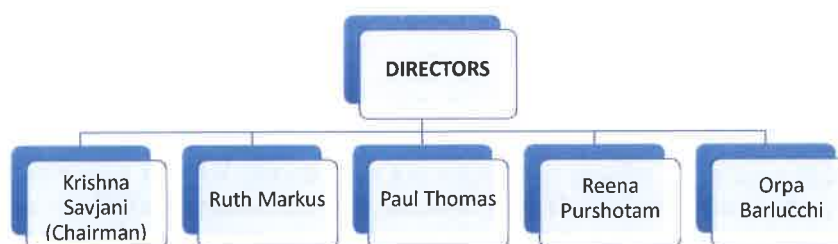
**AMECA's objectives for the year included:**

- Liaising with Blantyre District Health Office in supporting the AMECA Health Centre and Maternity Unit at Chilaweni with administration resources and clinical equipment as and when deemed appropriate.
- Continuing to update grant funders with reports in accordance with grant agreements and applying to grant funders for funding towards the future initiatives at Chilomoni Health Centre.
- Maintaining support for students receiving charitable sponsorship and ensuring that AMECA receives notification of examination results, student progress and any challenges that may arise.
- Expanding the number of student sponsorship placements, subject to affordability.
- Undertaking a further memorandum of Agreement with the Canadian Medical Foundation, (<https://medicalfoundation.ca/>) for student sponsorships.
- Maintaining support for the Physiotherapy Clinic at the AMECA Health Centre.
- Liaising with Beehive in Chilomoni to support local communities with crops, following the devastating cyclone in March 2023.
- Researching into the feasibility of establishing a student hostel for AMECA's scholarship students at KUHeS, (College of Medicine).
- Researching into renovations at Chilomoni Health Center, following the charity's decision not to implement the student hostel initiative.

**AMECA HEALTHCARE AFRICA LIMITED**

AMECA Healthcare Africa Limited ('AMECA Healthcare') was incorporated in 2013 in Malawi as a Not for Profit Company, Limited by Guarantee. Ruth Markus and Paul Thomas hold positions as Board Directors. The Board Chairman is Krishna Savjani OBE, who is a qualified lawyer and the Honorary British Consul in Malawi. Reena Purshotum, a corporate lawyer, and Orpa Barlucchi, an experienced businesswoman, joined the Board of Directors last year.

**THE AMECA TRUST**  
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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. Any 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 HEALTH CENTRE IN CHILAWENI**

The facility was completed in May 2017 and handed over to The Blantyre District Health Office, which staffs and maintains the clinic. AMECA has no ongoing responsibility for the running of the clinic, but we are aware of the financial constraints that prevail and support genuine challenges within the limits of affordability. Serving a catchment population of 38,000 people, the facility was upgraded from a Primary Healthcare Unit to a Health Centre, following the addition of the maternity unit in 2020. Clinics are well-attended; the Pharmacy is normally well stocked but is subject to the national shortages of some drugs.



Following financing maintenance training for healthcare staff, AMECA is pleased to see that routine maintenance is now being carried out at the health centre.

#### **MATERNITY SERVICES**

The AMECA Maternity Unit was completed in October 2020, on time and within the quoted budget. It 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. Individual patient cubicles were fitted in the delivery room in keeping with AMECA's vision for safe, respectful and patient-centred maternity care. Two new duplex houses were constructed and the whole facility has accommodation for seven staff members and their families.

**THE AMECA TRUST**  
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AMECA implemented a 2-year Maternity Mentorship Programme for midwifery staff, which ran to the end of 2022. The mentorship programme has led to tangible improvements in the clinical skills of the staff and delivery of patient-centred respectful maternity care. Along with improved leadership, this resulted in an enthusiastic and positive atmosphere at the facility with good outcomes and improved patient satisfaction. Monthly reports detail the number of admissions, deliveries and referrals. Excellent reporting procedures remain in place, together with clinical audits of all referrals. Ultrasound training undertaken by key staff has resulted in more than 95% of all women being scanned during their pregnancy, most during their first antenatal visit. Staff are often able to detect potential complications and refer patients, if required, to tertiary facilities, increasing the welfare and safety for mothers and newborn.



The maternity clinic is one of the best facilities at any government health centre in Malawi, both structurally, aesthetically and for the level of clinical care it provides. Following the end of the official mentorship, clinical standards have been well upheld, and the Matron in Charge continues to provide AMECA with maternity data and updates. The AMECA Maternity Unit is regarded by The Blantyre District Health Office as a centre of excellence for maternity care and effectively undertakes the role of a bench marking facility. It is clear from the mentors' reports that the program successfully achieved its goals which is evidenced through the qualitative and quantitative data provided.

#### **PHYSIOTHERAPY SERVICES AT THE HEALTH CENTRE**

AMECA is aware of the challenges faced in the community for disabled elderly people and for so many children with physical disabilities. Disability in the villages, whether through trauma, neurological or other medical conditions, presents insurmountable challenges. Few people can afford the transport to a tertiary hospital and most rural health centres do not have either the qualified staff or any facilities to offer physiotherapy or treatment.

Following meetings with the Blantyre District Health Office, in January 2023, a DHO physiotherapist was assigned to run a Physiotherapy clinic at the AMECA Health Centre once a week. The clinics are well attended, although there are sometimes challenges accessing the facility due to the poor roads during the rains. Reports indicate that most patients are children with Cerebral Palsy, normally due to birth asphyxia, whilst elderly patients generally present with arthritis or have suffered a stroke.



## THE AMECA TRUST

### REPORT OF THE TRUSTEES FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024

As physiotherapy consultations increased, requirements for orthopaedic equipment grew and AMECA obtained grants to purchase wheelchairs, standing frames, walking frames, adaptive chairs and orthotics. Unlike the UK, where patient transport services are available and equipment can be provided at hospitals, there are more challenges in Malawi for patients requiring assistance. AMECA saves costs by using a local carpenter for some items, such as standing frames and adaptive chairs.



Pictured below are Alipo, (left) and Leticia, both of whom suffer from Cerebral Palsy, both regular attendees at the clinic since we opened in January 2023. Their progress, as a result of regular physiotherapy, has been really encouraging and AMECA was able to purchase both children standing frames and adaptive chairs. Leticia was referred to the Orthopaedic Centre at Queens and received orthotics to strengthen her legs. She received a walking frame, which we purchased from the Orthopaedic Centre. Alipo has progressed to being able to stand, and his ankles are more flexible. He can now sit up whilst supporting himself and has been measured for a standing frame. Great progress for these young patients.



AMECA acknowledge with gratitude, funding from Friends of Malawi, the Rotary Club of Epsom, the Rotary Club of Ewell and the church of St Martin's of Tour in Epsom, for their generous funding for Physiotherapy equipment and training.

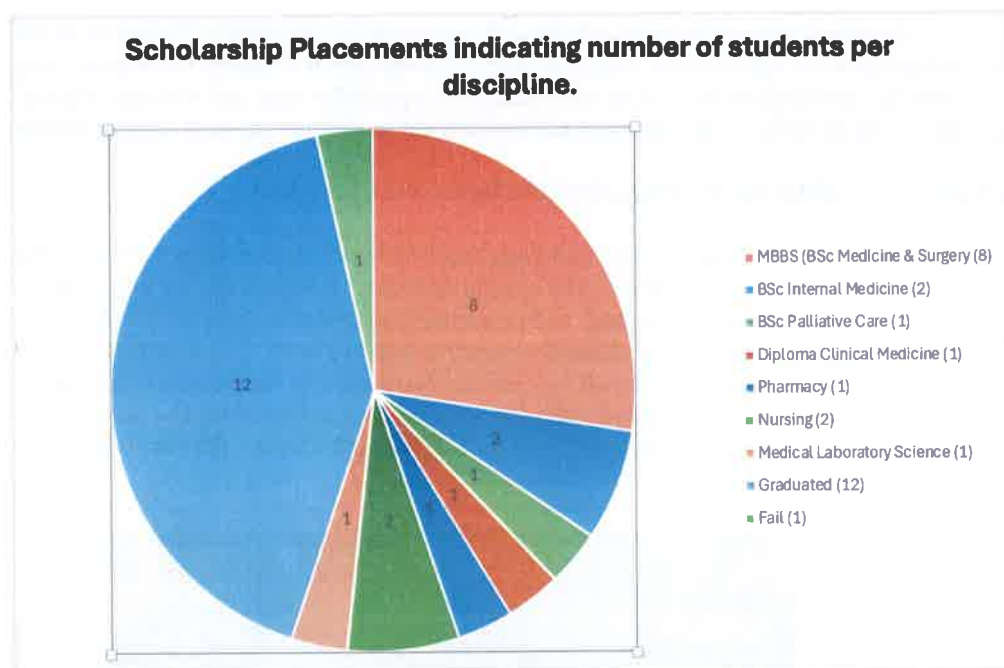


**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**MEDICAL AND CLINICAL OFFICER SCHOLARSHIPS**

AMECA believes that education should be a right and not a privilege. There are currently only 2,064 doctors for an estimated population of 20,700,000 in Malawi (Source, U.N), which equates to around 1 doctor for every 10,000 people.

The increase in academic fees for tertiary students presents insurmountable challenges for so many; what loans exist, levy repayments unaffordable to most, resulting in hardship, anxiety, and stress. AMECA believes that supporting the opportunity to study represents a very valuable contribution to Malawi's healthcare system; moreover, it is life changing for the student. Furthermore, we realized that it is not enough to simply pay their academic fees, as in most cases, students are unable to afford their rent, food and internet bundles. AMECA therefore support students with a laptop and a monthly subsistence package. We are most grateful to CMF for the donation of their laptop bags.



During the year, AMECA increased the number of scholarships awarded to students to fund their Medical and Clinical Officer fees at Kamuzu University of Health Sciences, KUHeS, (formally College of Medicine) and to the College of Health Sciences. The Canadian Medical Foundation sponsored four medical students in 2023 and have continued their sponsorship for 2024. In addition, a family in the UK who sadly lost their son are currently sponsoring two medical students. AMECA provides the administrative assistance for these scholarships. The academic year 2023/2024 saw five students graduate as Clinical Officers with a Diploma in Clinical Medicine.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**



An unprecedented number of applications for healthcare related disciplines were received by the charity during the year; a decision was taken to prioritise those students applying for MBBS, (Bachelor of Medicine/Bachelor of Science) degrees and Diplomas in Clinical Medicine as opposed to Clinical Officers wishing to upgrade to a BSc specialty. We furthermore felt that we were unable to support the costs for students training through Mission Colleges, due to the high fee levels imposed and decided not to take on any new nursing student placements.

**UPGRADING FACILITIES AT CHILOMONI HEALTH CENTRE:**

Being more than 52 years old, the original buildings require repairs, which are not always affordable within the budget of Blantyre District Health Office. The current maternity facilities are no longer fit for purpose, as the local population has substantially increased, and new maternity practices have evolved. The maternity delivery space is very cramped, with only three old and unsuitable delivery beds. There is little privacy for mothers, no working sluice and little functioning clinical equipment. Postnatal and Antenatal mothers are crammed together in an over-crowded ward, and shower and toilet facilities require updated sanitary fittings. Mothers often share a bed or use a mattress on the floor. With an average of 7 deliveries a day, the situation is very challenging for both mothers and for staff.



Plans have been approved by the District Council for the total internal renovation of the maternity unit and work commenced on this project at the beginning of September.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
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Following on from the success of the Physiotherapy Clinic created last year at the AMECA Health Centre, we were also keen to assist upgrading physiotherapy facilities at Chilomoni. Located in an inaccessible portacabin at the far end of Chilomoni Health Centre, disabled patients currently struggle to reach this facility. There are challenges in delivering effective patient services due to lack of equipment, the distance of the facility from the main entrance to the health centre and the uneven terrain to be negotiated. Having failed to find a suitable space for an alternative physio clinic, AMECA approached the John Hopkins Project, which has a suitable building on site at Chilomoni. AMECA wishes to express gratitude to John Hopkins, who have so kindly lent out a spare room in their building for use for physiotherapy. Sited very near the health centre entrance, this perfect space is ideal for disabled members of the community to access the facility.

The renovated Physiotherapy Clinic opened to patients in September.



AMECA was alerted to a donated dental chair that lacked the required connections, resulting in very limited dental service provision at Chilomoni Health Centre and we contacted Emeritus Professor Jeremy Bagg, (Former Head of The University of Glasgow Dental School and Lead for the Scottish funded MalDent Project) for advice.

Meetings between AMECA, Jeremy, Peter Chimimba, (Malawi Lead for the MalDent Project), and Dr Kawalazira, (Blantyre DHO), led to ideas for developing an exemplar dental clinic at Chilomoni Health Centre. This initiative could provide a model for dental facilities in health centres and address dental provision at local facilities by the dental students graduating next year. A spacious room was located which was perfect for conversion into a dental clinic and moreover, provides space for teaching and training. The development of this exemplar dental facility is an exciting initiative, with AMECA funding the initial renovations required.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**Regular Donations**

AMECA has been able to increase the charity's regular income to £23,000 per annum via various charitable giving platforms and regular standing orders, which represents a very important income stream for the charity, enabling travel to Malawi and maintaining safe accommodation which also functions as an office, permitting us to carry out the charity's charitable objectives in Malawi.

**On Line Donations**

AMECA receive on line donations through [Give as you Live](#), or via direct contributions to our bank account.

**Grants and other Donations in the year:**

Erach & Roshan Sadri Foundation:	£20,000
St Martin's of Tours, Epsom	£1,500
Rotary Club of Epsom:	£900
Rotary Club of Ewell:	£500
Friends of Malawi:	£1,000
Foundation Eagle:	£18,000
After Dinner Speaker, St George's Hill	£3,000
St George's Hill Golf Club Fundraising:	£46,747

The above list excludes a significant amount given by an individual via Charities Aid Foundation, (CAF), during the past year and the scores of individual donations.

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 receives a wealth of positive feedback from our readers; all newsletters are available to view at: <http://ameca.org.uk/category/newsletters>

**FINANCIAL REVIEW**

**Change of accounting date**

The accounting period has been extended by one month to 30 September 2024 to align with the reporting date for Ameca Healthcare Africa Limited with whom the charity works closely to achieve its mission objectives. As this is a thirteen month period comparative amounts, including the notes will not be entirely comparable.

**Financial position**

The total net surplus for the period was £46,970 (2023 - £4,951) and at that date AMECA had reserves of £130,000 (2023 - £83,030)

**Principal funding sources**

The charity continued to raise funds from voluntary 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.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**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.

**Going Concern**

The trustees have not identified any significant material uncertainty which would cast doubt about the ability of the charity to continue as a going concern subject to the continuing receipt of regular donations and grants and, adapting its activities for any changes to funding.

**FUTURE PLANS**

During the forthcoming year, AMECA intends to maintain support for the AMECA Heath Centre and Maternity Unit, with reasonable requests for equipment and stationery. AMECA will also provide assistance with some of the repairs that may be required. Adult and paediatric patients at the Physiotherapy Clinic will also be supported with Physiotherapy aids, such as wheelchairs, walking frames etc, within the limits of available funding.

AMECA will also endeavour to expand the number of healthcare scholarships for medical students at KUHeS and students wishing to upgrade to Clinical Officers at The College of Health Sciences, again, within the constraints of our funding.

AMECA will complete the internal renovations of the maternity unit at Chilomoni Health Centre, being undertaken by B M Contractors. The architectural drawings were carried out by Jan Sonke and approved by the Blantyre District Health Office and Blantyre District Council. Separate Antenatal and Postnatal wards will be created, together with total renovation of the delivery suite, a new sluice and office facilities. Solar power will be provided by a new inverter and lithium batteries. Subject to funding, AMECA will liaise with the Blantyre District Nursing Officer to undertake some uplift training for maternity staff, following the completion of the maternity unit renovations.

AMECA will also fund the building renovations on a room to create an exemplar dental clinic at Chilomoni. The equipment, X-Ray and fittings will be undertaken by funding from The Maldent Project, led by the University of Glasgow professor, Jeremy Bagg. The future 2-dental consultation room area will not only be the first of its kind at primary healthcare level but will also be used as a teaching and training facility for the emerging graduates from the new BSc in Dental Surgery at KUHeS.

**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**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**

Bettie Ruth Markus CEO

Hugh Ronald Freedberg (deceased 31.8.2024)

Lorraine Freedberg

Paul Roderick Spensley Thomas Clinical Director

Anthony John Gransden Redshaw

Elizabeth Margaret Mary Butler (appointed 5.7.2024)

**Company Secretary**

Bettie Ruth Markus

**Independent Examiner**

Patrick Casey FCA

Bullimores LLP

Old Printers Yard

156 South Street

Dorking

Surrey

RH4 2HF

**Website** [www.ameca.org.uk](http://www.ameca.org.uk)



**THE AMECA TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**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 25 April 2025 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 period 1 September 2023 to 30 September 2024.

### 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

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

Date: 30/4/2025

**THE AMECA TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

				Period 1.9.23 to 30.9.24 Total funds £	Year Ended 31.8.23 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations		108,912	7,840	116,752	58,889
<b>Charitable activities</b>	4				
Provision of medical education and facilities		20,000	12,047	32,047	18,190
Other trading activities	2	370	-	370	100
Investment income	3	<u>969</u>	<u>-</u>	<u>969</u>	<u>190</u>
<b>Total</b>		<u>130,251</u>	<u>19,887</u>	<u>150,138</u>	<u>77,369</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,976	-	1,976	839
<b>Charitable activities</b>	5				
Provision of medical education and facilities		29,966	10,961	40,927	31,396
Donations		47,403	8,945	56,348	36,848
Other activities		<u>3,917</u>	<u>-</u>	<u>3,917</u>	<u>3,335</u>
<b>Total</b>		<u>83,262</u>	<u>19,906</u>	<u>103,168</u>	<u>72,418</u>
<b>NET INCOME/(EXPENDITURE)</b>		46,989	(19)	46,970	4,951
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		83,011	19	83,030	78,079
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>83,030</u>

The notes form part of these financial statements

**THE AMECA TRUST (Registered Number: 06354971)**

**BALANCE SHEET  
30 SEPTEMBER 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	31.8.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	24,069	-	24,069	-
<b>CURRENT ASSETS</b>					
Debtors	11	9,155	-	9,155	10,217
Cash at bank		<u>100,486</u>	<u>6,954</u>	<u>107,440</u>	<u>75,687</u>
		109,641	6,954	116,595	85,904
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,710)	(6,954)	(10,664)	(2,874)
		<u>105,931</u>	<u>-</u>	<u>105,931</u>	<u>83,030</u>
<b>NET CURRENT ASSETS</b>					
		130,000	-	130,000	83,030
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>83,030</u>
<b>NET ASSETS</b>					
		<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>83,030</u>
<b>FUNDS</b>	14				
Unrestricted funds				130,000	83,011
Restricted funds				-	19
<b>TOTAL FUNDS</b>				<u>130,000</u>	<u>83,030</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2024 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.

The notes form part of these financial statements

**THE AMECA TRUST**

**BALANCE SHEET - CONTINUED**

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 25 April 2025 and were signed on its behalf by:



.....  
Bettie Ruth Markus - Trustee

The notes form part of these financial statements

## THE AMECA TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024

#### 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.

##### **Going concern**

The charity receives regular donations and grants as outlined in the Trustees report that help support its charitable activities. Other than its reliance on the continuance of these sources, the trustees have not identified any significant material uncertainty which would cast doubt on the charity's ability to continue as a going concern..

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption 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.

Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

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



# THE AMECA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024

### 1. ACCOUNTING POLICIES - continued

#### 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.

#### Fund accounting

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:

- Refurbishment of High Dependency Units
- Maternity Unit Project, Chilaweni
- Physio Clinic at Chilomoni Health Centre
- Student sponsorship

#### 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

	Period 1.9.23 to 30.9.24	Year Ended 31.8.23
	£	£
Fundraising events	<u>370</u>	<u>100</u>

### 3. INVESTMENT INCOME

	Period 1.9.23 to 30.9.24	Year Ended 31.8.23
	£	£
Deposit account interest	908	190
Other interest received	<u>61</u>	<u>-</u>
	<u>969</u>	<u>190</u>

# THE AMECA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024

### 4. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.9.23 to 30.9.24 £	Year Ended 31.8.23 £
Grants	Activity Provision of medical education and facilities	32,047	18,190

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

	Period 1.9.23 to 30.9.24 £	Year Ended 31.8.23 £
Erach and Roshan Sadri Foundation	20,000	20,000
Carried forward	20,000	20,000

	Period 1.9.23 to 30.9.24 £	Year Ended 31.8.23 £
Brought forward	20,000	20,000
Friends of Malawi Association	1,000	-
Foundation Eagle	11,047	-
	<u>32,047</u>	<u>20,000</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of medical education and facilities	30,113	10,814	40,927
Donations	56,348	-	56,348
Other activities		3,917	3,917
	<u>86,461</u>	<u>14,731</u>	<u>101,192</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, including mentorship, sponsorship of medical training and other expenditure to meet similar aims to the AMECA Trust.

**THE AMECA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**6. NET INCOME/(EXPENDITURE)**

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

	Period 1.9.23 to 30.9.24 £	Year Ended 31.8.23 £
Depreciation - owned assets	<u>8,925</u>	<u>-</u>

**7. INDEPENDENT EXAMINER'S REMUNERATION**

	Period 1.9.23 to 30.9.24 £	Year Ended 31.8.23 £
Independent examination fee	3,882	2,840
Other non-examination services	<u>-</u>	<u>460</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30 September 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

Trustee's expenses of £2,307 (2023 - £3,508) for travel, entertaining, telephone, postage and disbursements were payable to Ruth Markus in the period.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	57,889	1,000	58,889
<b>Charitable activities</b>			
Provision of medical education and facilities	20,000	(1,810)	18,190
Other trading activities	100	-	100
Investment income	<u>190</u>	<u>-</u>	<u>190</u>
<b>Total</b>	<u>78,179</u>	<u>(810)</u>	<u>77,369</u>

**THE AMECA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	839	-	839
<b>Charitable activities</b>			
Provision of medical education and facilities	29,442	1,954	31,396
Donations	36,848	-	36,848
Other activities	<u>3,335</u>	<u>-</u>	<u>3,335</u>
<b>Total</b>	<u>70,464</u>	<u>1,954</u>	<u>72,418</u>
<b>NET INCOME/(EXPENDITURE)</b>	7,715	(2,764)	4,951
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	75,296	2,783	78,079
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>83,011</u>	<u>19</u>	<u>83,030</u>

**10. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023	-	2,356	2,356
Additions	<u>32,994</u>	<u>-</u>	<u>32,994</u>
At 30 September 2024	<u>32,994</u>	<u>2,356</u>	<u>35,350</u>
<b>DEPRECIATION</b>			
At 1 September 2023	-	2,356	2,356
Charge for year	<u>8,925</u>	<u>-</u>	<u>8,925</u>
At 30 September 2024	<u>8,925</u>	<u>2,356</u>	<u>11,281</u>
<b>NET BOOK VALUE</b>			
At 30 September 2024	<u>24,069</u>	<u>-</u>	<u>24,069</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>

**THE AMECA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.24	31.8.23
	£	£
Accrued income	5,274	4,712
Prepayments	<u>3,881</u>	<u>5,505</u>
	<u>9,155</u>	<u>10,217</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.24	31.8.23
	£	£
Deferred income	6,953	-
Accrued expenses	<u>3,711</u>	<u>2,874</u>
	<u>10,664</u>	<u>2,874</u>

Deferred income of £6,953 (2023 - NIL) represents unspent funds received for the construction of the maternity unit.

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.24	31.8.23
	£	£
Within one year	<u>770</u>	<u>810</u>

**14. MOVEMENT IN FUNDS**

	At 1.9.23	Net movement in funds	At 30.9.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	83,011	46,989	130,000
<b>Restricted funds</b>			
Physio Clinic	19	(19)	-
<b>TOTAL FUNDS</b>	<u>83,030</u>	<u>46,970</u>	<u>130,000</u>

**THE AMECA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,251	(83,262)	46,989
<b>Restricted funds</b>			
Chilaweni Maternity Unit	11,047	(11,047)	-
Student sponsorship	6,940	(6,940)	-
Physio Clinic	1,900	(1,919)	(19)
	<u>19,887</u>	<u>(19,906)</u>	<u>(19)</u>
<b>TOTAL FUNDS</b>	<u>150,138</u>	<u>(103,168)</u>	<u>46,970</u>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	75,296	7,715	83,011
<b>Restricted funds</b>			
Construction of HDU at Holy Family Mission, Phalombe District	2,783	(2,783)	-
Physio Clinic	-	19	19
	<u>2,783</u>	<u>(2,764)</u>	<u>19</u>
<b>TOTAL FUNDS</b>	<u>78,079</u>	<u>4,951</u>	<u>83,030</u>



# THE AMECA TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 SEPTEMBER 2023 TO 30 SEPTEMBER 2024

### 14. MOVEMENT IN FUNDS - continued

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

	Incoming Movement resources £	Resources expended £	in funds £
<b>Unrestricted funds</b>			
General fund	78,179	(70,464)	7,715
<b>Restricted funds</b>			
Construction of HDU at Holy Family Mission, Phalombe District	(1,810)	(973)	(2,783)
Physio Clinic	<u>1,000</u>	<u>(981)</u>	<u>19</u>
	<u>(810)</u>	<u>(1,954)</u>	<u>(2,764)</u>
<b>TOTAL FUNDS</b>	<u>77,369</u>	<u>(72,418)</u>	<u>4,951</u>

### 15. OTHER FINANCIAL COMMITMENTS

At the year end the trust had estimated future fee and subsistence allowance commitments of £7,402 (2023 - £20,277) in respect of student sponsorship placements to medical training courses.

### 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2024.

### 17. ULTIMATE CONTROLLING PARTY

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

### 18. 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.