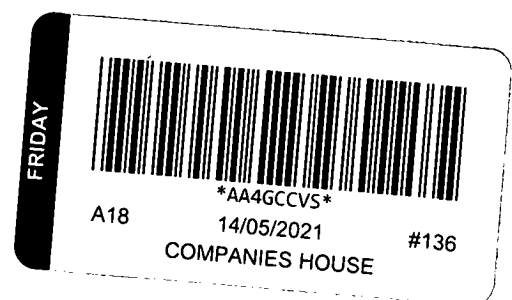


Company Registration No: 06296236 (England and Wales)
Charity Registration No: 1121578 (England and Wales)

MEDICAL AID FILMS LIMITED
(Limited by guarantee and not having a share capital)

TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



MEDICAL AID FILMS LIMITED

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MEDICAL AID FILMS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Michael De Lathauwer (Chair)
Alex Moore
Sean McDonnell
Maila Reeve
Nicola Wynne
Rajiv Wijesuriya
Lucie Byrne-Davis
Rania Missoumi
Matthew Jackson

Chief Executive Officer

Catherine McCarthy

Company number

06296236

Charity number

1121578

Registered Office

c/o DOTW, 29th Floor, One Canada Square
London E14 5AA

Website

www.medicalaidfilms.org

Auditors

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

Bankers

Barclays Bank Plc
1 Churchill Place
London E14 5HP

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their combined directors' and trustees' annual report and the financial statements of Medical Aid Films for the year ended 31 December 2020. The Board of Trustees confirms that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (FRS 102). The Company has taken advantage from the exemptions available to smaller entities.

Legal and administrative information, as set out on page 3 forms part of this report.

Organisation

The company's administration is under the control of the trustees, who are also the directors for the purpose of company law. The trustees during the year to 31 December 2020 were:

Michael De Lathauwer (Chair)
Alex Moore
Sean McDonnell (appointed 30/01/2020)
Maila Reeves (appointed 30/01/2020)
Nicola Wynne (appointed 30/01/2020)
Rajiv Wijesuriya (appointed 30/07/2020)
Lucie Byrne-Davis (appointed 30/07/2020)
Rania Missoumi (appointed 29/10/2020)
Matthew Jackson (appointed 29/10/2020)
Dr Johann Malawana (resigned 10/02/2020)
Christelle Kupa (resigned 10/02/2020)
Sarah Watson (resigned 30/04/2020)

Structure, Governance and Management

Medical Aid Films Limited was incorporated as a company limited by guarantee on 28 June 2007 (number 06296236). The company received charitable status from the Charity Commission on 12 November 2007 (number 1121578). The company is governed by its Memorandum and Articles of Association dated 25 June 2007, which were updated on 28 January 2011.

The day-to-day management of the organisation is carried out by the Chief Executive Officer, with the support of the staff team. Key strategic decisions are made at regular meetings of the trustees. During 2020 a new strategy 2021 — 2023 was developed by the Trustees to be implemented from January 2021.

The major risks, to which the organisation is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Charitable objectives for the public benefit

Medical Aid Films was set up in response to the global crisis in maternal and new-born health to advance the education and training of health workers in low-income countries through film and other media. The focus initially but not exclusively was to be on women's health and maternal and child health.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Little high quality educational and training material currently exists for use in low-income countries and, partly as a result, child and maternal mortality statistics remain high. Education in the format of film and animation can provide an important tool for improving healthcare and health literacy in many low income countries.

The focus of the Charity's work over the years has been on reducing maternal and child mortality, and largely in Africa, where over 50% of maternal and child deaths occur each year, although the resources produced by the charity can be and are used wherever there is a need. The organisational strategy 2016-2020, in line with the Sustainable Development Goals, gave a wider brief across the life course of women's and children's health, focussing not just on survival, but also on ensuring health and wellbeing and improving both the length and quality of life for women and children throughout the course of their lives. The new strategy 2021-23 focusses on digital transformation and internal strengthening.

Working with a range of partners, Medical Aid Films develops high quality learning materials which inform and empower health workers and community members with vital skills and knowledge, encouraging healthy behaviours which impact positively on the lives and health of women and children around the world.

Partnerships are central to the vision and the organisation works with major global and academic partners along with local grassroots organisations, to reach audiences at health worker, community and individual level. There is an emphasis now on developing partnerships to provide longer term education and training and to maximising the potential of new delivery mechanisms and social media to find innovative ways to reach and directly engage with audiences.

Film content is still freely available online and on digital platforms in a variety of formats for partner organisations and individuals, reaching some of the most remote communities in the world. Material is also used and distributed via health-based organisations, NGOs and charities using mobile phones, tablets and other portable technologies. New partnerships in this area are of particular importance for the future.

The work of the organisation is unique, in bringing together health and medical experts with creative film makers, its guiding principles are:

- Collaboration — creating lasting meaningful partnerships is central to the work
- Research — putting audiences first and understanding learning and effectiveness
- High quality production — expert review and accessible, engaging, appropriate high-quality content
- Innovative delivery — reaching audiences through appropriate use of new technology

Films are reviewed by specialist medical practitioners and leading global experts with experience working in the field and in-country programmes. Advisers and reviewers donate their time for free to ensure that the technical content of the films is first class, they offer many hours of pro bono expert medical and health advice.

The trustees confirm that in accordance with Section 4 of the Charities Act 2006, they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning their future activities.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

2020 was a challenging but very productive year for the Charity. Much was achieved despite the COVID-19 global pandemic which has dominated 2020 for all of us. Despite the challenges of the pandemic and moving to home working, the team remained positive and worked hard to continue to deliver results on many complex and challenging film projects throughout the year. In 2020, the team produced and delivered more films and language versions than ever before, (a total of 201 pieces of new content), and alongside this we responded to the COVID-19 pandemic by creating a range of new digital content both globally and in the UK. Quality digital content and communications have never been needed more than over this past year, and this trend looks likely to continue.

During 2020 we built on our work with EY through the Ripples programme which formed the basis of our thinking around strategy refresh for 2021 – 2023. The new strategy has now been signed off by the Board and places emphasis on digital transformation and internal strengthening. Our Impact Report 2016-2019, documents the building evidence around the effectiveness of our films on communities and health workers, and our first piece of published research into men's engagement in women's health, was launched at the Houses of Parliament, in a jointly organised event with VSO. Good progress has been made in the first year of our SCREEN project, which aims to deliver community-based education through film in Zambia. SCREEN is our first national level, multiyear grant from Vitol Foundation.

Despite a difficult UK economic situation impacted by COVID-19, the charity recorded its highest turnover achieved since the incorporation of the charity.

Our Impact report 2016-19, highlighted the following achievements:

- 330 health education and training films, viewed in 145 countries globally
- Content in 28 different languages
- 1 million individual film viewings in education and training projects
- Over 20 million digital channel views
- Over 67,000 subscribers on YouTube

Key successes of 2020:

- Delivery of our new organisational strategy 2021-23, with a focus on internal strengthening and digital transformation.
- 201 piece of new content – 55 new films and 146 language versions of these films – a significant increase on previous years.
- Over 12 million views of our content on our You Tube Channel and over 52,000 views on our website from 200 countries.
- Involvement in major global consortium, COVID-19 Digital Classroom, and delivery of 12 new COVID-19 films in 7 languages with new funding for this work.
- Grant from British Medical Association to deliver new COVID-19 film for UK BAME community in four languages.
- Successful first year of SCREEN - major 3year project in Zambia.
- Completion of children's mental health project with Harvard School of Global Health and the Kailash Satyarthi Foundation.
- New partnership with Translators without Borders.
- Continued partnerships with, World Health Organisation, London School of Hygiene and Tropical Medicine, International Rescue Committee, Voluntary Service Overseas, Last Mile Health and others.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

- Large scale random control trial partnership with LSHTM, scaling up our research activities, strengthening the evidence base for the use of film in health interventions.
- Publication of the research into men's engagement.
- Successful 2020 Big Give and matched funding Xmas Appeal and achieving overall funding targets for the year.

In summary, 2020 brought the team new challenges particularly due to the COVID-19 pandemic, but we have risen to them, developed greater resilience as a result and achieving significantly across many areas of our work.

Throughout 2020 we continued to ensure that our partners have been supported to save lives in some of the poorest countries of the world. The charity reached many more people than anticipated during 2020 with access to best practice, quality, resources and culturally appropriate education and training through film, and many significant new partnerships have been created which will be built on in future years.

2020 Film List

In 2020, there were **55 new films** made by Medical Aid Films and an additional **146 language versions** of these films, so in total **201 pieces of new content**. New films covered areas including: Diabetes, Gestational Diabetes, Non-Communicable Diseases, COVID-19, Maternal Sepsis and Child Cancer and Child Mental Health.

Film	Languages	Description
Understanding Diabetes and Hypertension: Symptoms, Risk Factors and Treatment Partner – International Rescue Committee (IRC)	English Arabic French Somali	An animated film about diabetes and hypertension for community health workers (CHWs) as part of package of materials on non-communicable diseases (NCDs) for use in humanitarian settings.
Non-Communicable Diseases Partner- International Rescue Committee (IRC) Libya	x3 Arabic English	Animated films to support IRC and the associated interagency working group on non-communicable diseases' efforts to strengthen health awareness regarding risk factors of NCDs in Libya, under the EU-funded project "Evidence Based NCD Care: A Model for PHC in Libya". Three films cover: <ul style="list-style-type: none"> - <i>Smoking cessation</i> - <i>Diet</i> - <i>Exercise</i>
Covid-19 Animations Partner- International Rescue Committee (IRC) Libya	x3 Arabic English	Animated infographic films to inform the Libyan population with recommended health advice in relation to COVID -19. Three film topics will cover: <ul style="list-style-type: none"> - <i>Managing NCDs and COVID-19 Pandemic</i> - <i>Managing stress/Mental Health during COVID-19 Pandemic</i> - <i>General Measures for COVID-19 Prevention</i>

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

Film	Languages	Description
Non Communicable Diseases Live action films Partner - International Rescue Committee (IRC) Libya	3x Arabic English	Live Action films to support IRC and the associated interagency working group on non-communicable diseases' efforts to strengthen health awareness regarding risk factors of NCDs in Libya, under the EU-funded project "Evidence Based NCD Care: A Model for PHC in Libya". The topics are: Managing Asthma Mental Health Awareness Health Seeking behaviours for NCD and patient referral
Diabetes Self-Management Partner - London School of Hygiene & Tropical Medicine (LSHTM)	x6 English Thai	A film series supporting the achievement of type 2 Diabetes Mellitus self-management goals in Thailand for audiences affected by type 2 diabetes, the films will provide insight into key objectives of the curriculum developed by LSHTM and Chiang Mai University in order to support sustained changes in health lifestyle.
Clubfoot Partner - Hope Walks, Community Equality and Disability Action (CEDA) and Vitol Foundation	x4 English Kinwanda Amharic Spanish Portuguese French	These live action films raise awareness about clubfoot (existence, prevalence, causes and that it is treatable) as well as provide instructional information for its treatment. Increase early detection of clubfoot and referral for Ponseti treatment. Covering: <ul style="list-style-type: none"> - Raising Awareness - How a clubfoot appointment works - The Ponseti method - Fitting the brace
2019 in Film Produced by Medical Aid Films	English	This annual review film highlights all of our achievements over 2019.
Volunteer Film Partner - Tropical Health and Education Trust (THET)	English	The Volunteer film tells of the experience of one NHS staff member from Sheffield Children's NHS Foundation Trust, who has chosen to volunteer in Zambia's Matero Hospital. This film, shows the positive outcomes both professionally and personally. Through Helen's personal story, NHS staff will increase their interests in becoming volunteers.
Project Child Partner - Kailash Satyarthi Children's Foundation and Harvard Chan School of Public Health	x4 English Hindi Bengali	Four evidence-based educational animations to assist in the rehabilitation and recovery of children who have experienced recent trauma through forced labour, trafficking and other forms of exploitation. The videos are intended to serve as one elements of a wider, multifaceted programme of rehabilitation.
Digital Classroom Covid-19 Consortium – Last Mile Health, Translators Without Borders, TechChange, Core Group	x11 English Hindi Portuguese Arabic French Spanish Swahili	COVID-19 Digital Classroom series offers community-based health workers and trainers access to quality assured openly licensed content that can be used on mobile devices and shared with local communities globally.
Getting the Help you Need (COVID) Partner - British Medical Association (BMA)	English Punjabi Urdu Arabic	A short COVID-19 informational animation for at-risk communities in the UK, offers important information on medical rights/ accessing health services, self-care and mental health strategies. Aimed at vulnerable migrant communities in the UK with secondary relevance to refugee and asylum-seeking groups.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

FAST-M Maternal Sepsis Partner- Liverpool University and funded by the Gates Foundation.	x9 English Chichewa	This series of animated films explain maternal sepsis and FAST-M in detail, enabling care providers to deliver the FAST-M+ bundle following an "in-service" education approach, emphasizing importance of early recognition and intervention in treating maternal sepsis and how the FAST-M toolkit helps to achieve this.
Inner Wheel Partner- The Butterfly Tree	x1 Tokaleya	Re-versioning of the Malaria film into Toka-leya, a remote harder to source language spoken on the Zambian/Zimbabwe border
Malaria Films Partner- The Economist	x3 Bemba	The translation of our 'How to treat, prevent and diagnose' malaria films into Bemba, which was funded by the Economist.
Child Cancer Early Warning Signs Partner- World Child Cancer (WCC)	x2 English French	Animation on the Early Warning Signs of Childhood cancer. These animations seek to minimise late presentation of childhood cancer cases by reinforcing WCC training delivered on the early warning signs of childhood cancer to primary and secondary health care staff and raising awareness in the community. Early presentation and diagnosis will lead to increased survival rates of childhood cancers in line with the WHO 2030 objective.
Guides Gestational Diabetes Partner – London School of Hygiene and Tropical Medicine		7 Films on gestational diabetes that will act as a film-based intervention to be evaluated in two separate cluster randomised trials in Uganda and India. The overall aim of the intervention is to improve the timely detection, glycaemic control, and adverse perinatal outcomes of GDM in Uganda and India. Films are replicated in Uganda and India respectively: 1x Introductory film to raise awareness of gestational diabetes among pregnant women and their families. 2x 5-minute professional development films (one for doctors and one for nurses) designed to improve GDM knowledge and skills of health providers involved in the care of women with diabetes in pregnancy. 4x 5-minute films aimed at pregnant women who have been diagnosed with gestational diabetes in Uganda and India, intended to improve confidence and skills in self-management of diabetes in pregnancy.
		TOTAL ORIGINAL FILMS: 55 TOTAL ADDITIONAL LANGUAGE VERSIONS CREATED: 146

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Language Translations

Translating films into new languages vastly increases reach and continues to be a cost-effective means of leveraging existing content, along with maximising opportunities to re-version and re-use content on all digital platforms, social media and new devices, this further increasing the value of each piece of content. We see language translation as being a key strand in our future work, and we will continue to explore best use of resources to deliver. During 2020 we worked with Translators without Borders on many projects.

All content continues to be developed and shaped in response to need and ongoing feedback from audiences and practitioners, along with the expertise of the medical advisers on individual films.

Research and Learning

Our Impact Report 2016-2019 gives an indication of how our evaluation and research work has provided greater evidence of the effects our films have had on communities and health workers over the last five years and a better understanding of our reach. Our films are now used in over 145 countries, with over 5 million views online each year, and we have continued to work with partners across the world to produce tailored and appropriate programmes delivering health education through different platforms. This year for the first time we have delivered content for a UK audience with a specific focus on BAME communities in the UK.

The last five years has been a time of significant scale up and change for Medical Aid Films and this growth has emphasised the importance of understanding how our work empowers local communities and health workers and helps to improve the health outcomes of women and children in the poorest countries. Our Impact Report provides an overview of achievements and highlights the effects of our films on communities and health workers around the world. Our findings are drawn from survey results, research and case studies, testimonies and feedback from individuals who have been helped by watching or using our films.

Key findings show that our audiences and health educators agree our films are useful training and educational tools that are engaging, accessible, versatile and valued; they help to improve, reinforce and update knowledge and also support the development of skills and practice.

Our findings also indicate that using context-appropriate educational film in local languages has the potential to:

- engage hard-to-reach groups
- encourage greater acceptance of medical advice
- enhance the credibility of health workers and health services
- motivate care seeking and improved care practices
- challenge unhelpful traditional beliefs and practices

Digital communications have become an increasingly important area of work over the past four years. This mirrors the expanding use of digital platforms and mHealth initiatives, as well as greater levels of connectivity and uptake of smart phones. Digital platforms, new technology and social media offer new opportunities to reach audiences with educational content. Our films are now accessed on a range of devices including: portable projectors, tablets, mobile phones, and in e- and distance learning modules, and other innovative projects. Our content is also available on our YouTube and Vimeo channels and 10 partner digital platforms/online training courses, including the Global Library of Women's Medicine, Health Books International, Jhpiego eLearning Platform and ORB platform for Community Health Workers.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Digital Channels

Views and subscriptions on Medical Aid Films' digital channels have increased substantially since 2016, with now over 20 million digital views, 67,000 subscribers on You Tube and 14,736 individuals downloading our films and with several of our films going viral, with visitors from over 200 countries, with India, Indonesia, Pakistan, USA and Tanzania representing the top five countries where our films are watched the most.

Online training courses

Training providers have also increasingly used our films and animations to support teaching and learning in online training courses including Future Learn, the London School of Hygiene & Tropical Medicine (LSHTM) and Fundação Oswaldo Cruz (Fiocruz).

The organisation will continue its systematic approach to evaluation and measurement to identify and measure change; what impact films have and to what extent films increase and improve knowledge that empowers women and improves skilled health worker knowledge and practice. Measurement and evaluation are becoming an increasingly important part of the organisation's work and seeking opportunities to fund this work will be vital. Significant partnerships have been built and developed during 2020, and these will become increasingly important in future development. Partners provide valuable understanding of audiences and enable the organisation to develop content which responds to need, as well as ensuring that it is used in an educational setting to best advantage. Partners also gather essential feedback from viewers to ensure that there is a continuous learning cycle.

Research in Zambia

Funding was awarded from the Vitol Foundation in 2018 for a research study in eastern Zambia, which explored men's perspectives on our maternal and child health film screening project, run with the Zambian Ministry of Health. Men's involvement around pregnancy and parenthood is increasingly recognised as an important factor in improving maternal and child health outcomes in many low resource settings. There is evidence that men would like greater involvement but are dissuaded by socio-cultural attitudes and feel undermined by a lack of knowledge. Our research project explored the ways that film can be an effective medium in encouraging men's positive engagement around maternal and child health. Findings were produced in early 2020 and were finally published in mid-2020.

Organisational Development

Michael De Lathauwer has been on the Board of Trustees since the organisation started, he took over as Chair of the Board in April 2020 when Sarah Watson resigned due to personal family illness at the start of the pandemic in April 2020. Since then, the Board has continued to strengthen and develop with increased expertise in digital, global health and research.

The staff team continues to strengthen with a renewed focus on internal strengthening over the next 3 years. New team members this past year have brought excellent expertise in production management and fundraising, adding to the existing skills base in research and finance. We have now for the first time a Project Manager based in Zambia who works closely with a UK/US counterpart.

We continue to enjoy our offices at One Canada Square, Canary Wharf, which we are lucky enough to have rent free thanks to Canary Wharf Management, with the potential of a move to another floor in Canada Square in 2021, although the team have been homeworking for much of the year.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are covered by an indemnity insurance policy which is renewed annually. We have made the transition to new auditors and our staff handbook and all our policies have been updated and we have moved payroll in-house.

Financial Review

Despite difficult economic situation impacted by COVID-19, the charity successfully raised £681,943 in the 12-month period to 31 December 2020 (2019: £444,141), it is the highest turnover achieved since incorporation of the charity. Of the total income, £193,679 was from donations and grants and £487,366 was from charitable activities (due to increase in multi-year funding partnerships and proactive actions of the fundraising team). Of the total income £487,366 was restricted, of which £150,524 was funded towards COVID-19 related content.

Total expenditure for the year was £642,314 (2019: £512,783) including £549,861 (2019: £317,063) on charitable activities, of this £529,214 (2019: £237,328) was restricted. As at 31 December 2020 the total reserves carried forward were £259,574 of which unrestricted reserves were £137,345 (2019: £55,868). The charity's policy is to hold no less than three months' unrestricted funding and ideally six months in reserve which is between £75,600 to £151,200. The charity's cash reserves are managed well to meet expenses arising from continuing activities.

The charity's ability to develop further continues to be dependent on its ability to develop a diverse funding base across grants, partner funded work and major donors. During the year the charity has developed a new strategy 2021-2023 where finance is at the forefront of any decision made, from aiding strategic decisions on funding and resourcing to developing a full cost recovery model on film production. The Trustees are aware of the charity's challenging financial position for the future and continue to monitor it closely.

Future Plans

Moving ahead the charity's plans are focussed on implementing a new strategy including:

Organisational strengthening

Early in 2020, the team worked with EY, through a global corporate responsibility program (Ripples), to develop a 3year roadmap with a focus on organisational strengthening and maximising use of digital technologies. This roadmap includes **foundational** work; (IT and infrastructure), **digital tools**; improving efficiency and effectiveness, **communications**; reaching and engaging audiences and fundraising, **M&E**; understanding audiences and using data to drive decisions. We believe that this foundational work will enable us to become a more established organisation with the potential for greater reach and impact.

Alongside this work and in light of the COVID-19 Pandemic, the team has also developed a roadmap for the future to accompany this strategy that highlights aspirations around future content development for public health and health workforce, and maps our geographies, target audiences, formats and existing/new media offerings. In addition, we shall continue to:

- Significantly extend the impact of films and animations through strategic partnerships that maximise audience reach and user feedback, and through utilising new technologies and social media to increase coverage and deliver content to unreached audiences.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

- Develop a holistic programmatic approach covering the life course of women and children targeted at survive and thrive and ensuring that content that covers key and emerging health topics for frontline health workers at clinic and community level, ensuring high quality production values and increased understanding of current practice and training needs.
- Place audiences at the heart of our work and content development, ensuring an evidenced based approach which reflects a solid understanding of audiences and needs.
- Continue to leverage and maximize value from existing resources by providing demand-led additional language and adaptations of films and to explore potential for widening reach to new audiences.

To achieve the above objectives, we will, during 2021, continue to implement our agreed operational plans across the six strategic areas of our work, with a focus on organisational strengthening, developing sustainability and growth. We will be especially focusing on strengthening our digital communications, fundraising and exploring opportunities to exploit our research profile, especially through our men's engagement research.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

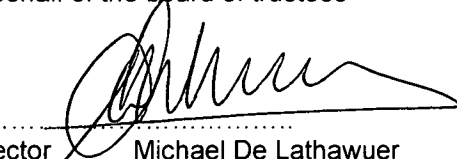
Disclosure of Information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- So far as each Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- Each Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by the Companies Act 2006.

On behalf of the board of trustees


.....
Director Michael De Lathawuer

05/05/2021
.....
Date

MEDICAL AID FILMS LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED

Opinion

We have audited the financial statements of Medical Aid Films Limited (the 'charitable company') for the year ended 31 December 2020 which comprise Statement of Financial Activities (including the income and expenditure account), Balance sheet, Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MEDICAL AID FILMS LIMITED

INDEPENDENT AUDITOR'S REPORT (continued) TO THE MEMBERS OF MEDICAL AID FILMS LIMITED

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006.
- We understood how the charitable company is complying with those frameworks via communication with those charged with governance, together with the review of the charity's documented policies and procedures.

MEDICAL AID FILMS LIMITED

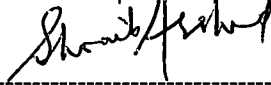
INDEPENDENT AUDITOR'S REPORT (continued) TO THE MEMBERS OF MEDICAL AID FILMS LIMITED

- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure were complied with the control procedures and appropriately charged. We also reviewed journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.



Shoaib Arshad
Senior Statutory Auditor
For and on behalf of

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

5 May 2021

Medical Aid Films Limited

Statement of Financial Activities (including the income and expenditure account)

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
INCOME FROM:							
Donations and legacies	2	193,679	-	193,679	147,098	-	147,098
Charitable activities:							
- Film production and distribution	4	-	487,366	487,366	-	296,472	296,472
Investments		179	-	179	487	-	487
Other income		719	-	719	84	-	84
Total income		<u>194,577</u>	<u>487,366</u>	<u>681,943</u>	<u>147,669</u>	<u>296,472</u>	<u>444,141</u>
EXPENDITURE ON:							
Raising funds	5	92,453	-	92,453	156,750	-	156,750
Charitable activities:	5						
- Film production and distribution		20,647	529,214	549,861	118,705	237,328	356,033
Total expenditure		<u>113,100</u>	<u>529,214</u>	<u>642,314</u>	<u>275,455</u>	<u>237,328</u>	<u>512,783</u>
Net income/ (expenditure)		81,477	(41,848)	39,629	(127,786)	59,144	(68,642)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		81,477	(41,848)	39,629	(127,786)	59,144	(68,642)
Reconciliation of funds:							
Total funds brought forward		55,868	164,077	219,945	183,654	104,933	288,587
Total funds carried forward	14	<u>137,345</u>	<u>122,229</u>	<u>259,574</u>	<u>55,868</u>	<u>164,077</u>	<u>219,945</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Medical Aid Films Limited**Balance Sheet**

Company No 06296236 (England and Wales)

As at 31 December 2020

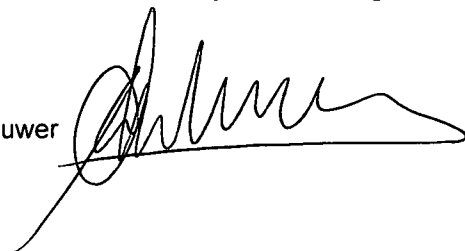
	Note	2020 £	2019 £
Fixed Assets:			
Tangible assets	10	<u>2,675</u>	<u>3,050</u>
<i>Total fixed assets</i>		<u>2,675</u>	<u>3,050</u>
Current assets:			
Debtors	11	<u>92,748</u>	<u>127,466</u>
Cash at bank and in hand		<u>259,250</u>	<u>129,924</u>
<i>Total current assets</i>		<u>351,998</u>	<u>257,390</u>
Liabilities:			
Creditors: amounts falling due within one year	12	<u>(95,099)</u>	<u>(40,495)</u>
<i>Net current assets</i>		<u>256,899</u>	<u>216,895</u>
<i>Total assets less current liabilities</i>		<u>259,574</u>	<u>219,945</u>
Total net assets	13	<u>259,574</u>	<u>219,945</u>
Charity Funds:			
Restricted funds	14	<u>122,229</u>	<u>164,077</u>
Unrestricted funds			
General funds		<u>137,345</u>	<u>55,868</u>
<i>Total unrestricted funds</i>	14	<u>137,345</u>	<u>55,868</u>
<i>Total charity funds</i>		<u>259,574</u>	<u>219,945</u>

These financial statement have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Under section 454 of the Companies Act 2006, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective.

Approved by the trustees on 05 May 2021 and signed on their behalf by:

Michael de Lathauwer
Director



The notes on pages 20 to 30 form part of these financial statements.

Medical Aid Films Limited
Statement of cash flows
For the year ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	15	129,652	(126,689)
Cash flows from investing activities:			
Dividends, interest and rents from investments		179	487
Purchase of fixed assets		<u>(505)</u>	<u>(1,065)</u>
Net cash (used in)/provided by investing activities		(326)	(578)
Change in cash and cash equivalents in the year		129,326	(127,267)
Cash and cash equivalents at the beginning of the year		129,924	257,191
Cash and cash equivalents at the end of the year	16	<u>259,250</u>	<u>129,924</u>

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006.

b) Going concern

The trustees have assessed the charity's ability to continue as a going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on general income. After making enquiries, the trustees have concluded that there are reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) Income

All income that become available to the Charity are included in the statement of financial activities (including the income and expenditure account)('the SOFA') as soon as receivable. Gifts and intangible income are included in the period in which they are received and valued at a reasonable estimate of the value of the gift or service received.

Bank interest received is attributed to Unrestricted Funds at the year end date.

d) Expenditure

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

The charity has reviewed expenditure in the year and has allocated support costs as following:

	2020	2019
Raising funds	25%	50%
Film production and distribution	75%	50%

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

1. Accounting policies (continued)

e) Irrecoverable value added tax

VAT on purchases and expenses irrecoverable under the regulations dealing with exempt organisations has been charged against the activity for which the expenditure was incurred.

f) Funds

The funds are segregated between:

Restricted funds – monies set aside for particular awards or purposes in accordance with the instructions of the donor or the terms of an appeal. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds – undesignated monies retained that provide the working capital to enable the Trustees to carry out the charitable activities or designate for a particular activity.

g) Tangible fixed assets

Tangible fixed assets are capitalised at cost where the purchase price exceeds £100. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The annual rates in use are as follows:

Plant and machinery	20% straight line
---------------------	-------------------

h) Intangible fixed assets

Intangible fixed assets are capitalised at cost if over £100.

Amortisation is calculated by reference to the cost of fixed assets using rates considered appropriate having regard to the expected lives of the fixed assets. Current annual rates in use are:

Intangible assets	20% straight line
-------------------	-------------------

i) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

1. Accounting policies (continued)

j) Pension contributions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

k) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

l) Other financial instruments

- ***Cash and cash equivalents***

Cash and cash equivalents include cash at bank and in hand and short-term deposits with a maturity date of three months or less.

- ***Debtors and Creditors***

Debtors and creditors receivable or payable within one year of the balance sheet date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

m) Operating currency

The operating currency of the charity is Pound Sterling and the monetary amounts in the accounts are rounded to the nearest pound.

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

2. Income from donations and legacies

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations and grant income	112,802	-	112,802	51,496
Donations in kind (note 3)	80,877	-	80,877	95,602
	<u>193,679</u>	<u>-</u>	<u>193,679</u>	<u>262,411</u>

3. Donations in kind

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Professional services	47,651	-	47,651	45,195
Fundraising event costs	350	-	350	13,000
Provision of office space	31,376	-	31,376	31,376
Bookkeeping and payroll	1,500	-	1,500	6,000
Advertising	-	-	-	31
	<u>80,877</u>	<u>-</u>	<u>80,877</u>	<u>95,602</u>

4. Income from charitable activities

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Film production and distribution	-	487,366	487,366	296,472
Total income from charitable activities	<u>-</u>	<u>487,366</u>	<u>487,366</u>	<u>296,472</u>

Medical Aid Films Limited

Notes to the financial statements

For the year ended 31 December 2020

5. Charitable expenditure

	Cost of raising funds £	Film production and distribution £	Support costs £	2020 £	2019 £
Staff costs (Note 6)	48,842	161,913	24,346	235,101	253,400
Cost of raising funds					
Fundraising expenditure	1,672	-	-	1,672	14,647
Fundraising consultancy	1,000	-	-	1,000	2,563
PR literature and brochures	-	-	-	-	274
Direct costs					-
Film production and distribution	-	251,251	-	251,251	87,528
Other direct film costs	-	5,793	-	5,793	1,258
Medical expertise	-	1,997	-	1,997	-
Indirect and support costs					-
Office rent and expenses	-	-	51,739	51,739	50,050
Telephone	-	-	2,420	2,420	3,386
Website and IT costs	-	-	1,917	1,917	2,974
Insurance	-	-	1,573	1,573	1,559
Bank charges	-	-	1,100	1,100	841
Bookkeeping and payroll	-	-	1,500	1,500	6,000
Legal and professional	8,550	29,580	27,622	65,752	63,637
Governance costs	-	-	13,387	13,387	16,912
Conference attendance	-	-	405	405	2,675
Foreign currency loss	-	2,162	-	2,162	-
Recruitment cost	-	-	2,130	2,130	536
Staff training	-	-	466	466	676
Sundry	-	-	69	69	2,058
Depreciation	-	-	880	880	1,809
	60,064	452,696	129,554	642,314	512,783
Support costs	32,389	97,165	(129,554)	-	-
Total charitable expenditure	92,453	549,861	-	642,314	512,783

Medical Aid Films Limited

Notes to the financial statements (continued)

For the year ended 31 December 2019

5. Charitable expenditure

	Cost of raising funds £	Film production and distribution £	Support costs £	2019 £
Staff costs (Note 6)	100,296	129,001	24,103	253,400
Cost of raising funds				
Fundraising expenditure	14,647	-	-	14,647
Fundraising consultancy	2,563	-	-	2,563
PR literature and brochures	274	-	-	274
Direct costs				
Film production and distribution	-	87,528	-	87,528
Other direct film costs	-	1,258	-	1,258
Medical expertise	-	-	-	-
Indirect and support costs				
Office rent and expenses	-	-	50,050	50,050
Telephone	-	-	3,386	3,386
Website and IT costs	-	-	2,974	2,974
Insurance	-	-	1,559	1,559
Bank charges	-	-	841	841
Bookkeeping and payroll	-	-	6,000	6,000
Legal and professional	-	20,799	42,838	63,637
Governance costs	-	-	16,912	16,912
Conference attendance	-	-	2,675	2,675
Foreign currency loss	-	-	-	-
Recruitment cost	-	536	-	536
Staff training	-	-	676	676
Sundry	-	-	2,058	2,058
Depreciation	-	-	1,809	1,809
	<u>117,780</u>	<u>239,122</u>	<u>155,881</u>	<u>512,783</u>
Support costs	<u>38,970</u>	<u>116,911</u>	<u>(155,881)</u>	<u>-</u>
Total charitable expenditure	<u>156,750</u>	<u>356,033</u>	<u>-</u>	<u>512,783</u>

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

6. Staff costs

Total employment costs for the year comprise:	2020	2019
	£	£
Salaries and wages	221,238	235,476
Social security costs	18,738	21,955
Pension costs	4,163	3,751
Volunteer costs	301	1,084
	244,440	262,266
Allocated to:	2020	2019
	£	£
Cost of raising funds	48,842	100,296
Film production and distribution	161,913	129,001
Support costs	24,346	24,103
Governance costs	9,339	8,866
	262,266	262,266

One employee received emoluments of between £80,000 and £90,000 in the year (2019: one employee – between £70,000 and £80,000).

Key management personnel include Trustees, Chief Executive, Senior Fundraiser, Production Manager and a Finance Manager. The total employee benefits including pension contributions of the key management personnel were £151,984 (2019: £145,116).

The average number of employees (head count based on number of staff employed) during the year was as follows:	2020	2019
	No.	No.
Raising funds	2.0	3.0
Film production and distribution support	4.0	3.0
Governance	1.0	1.0
	7.0	7.0
The average monthly number of employees (full-time equivalent) during the year was as follows:	2020	2019
	No.	No.
Raising funds	1.1	2.6
Film production and distribution support	3.5	2.6
Governance	0.1	0.1
	4.7	5.3

7. Pension obligations

The charity makes contributions to a NEST pension scheme. Employee and Employer contributions amounted to £9,919 (2019: £8,666). At the year end, there were no contributions outstanding (2019: £730). The assets of the scheme are invested and managed independently of the finances of the Charity.

8. Related party transactions

There are no related party transactions to disclose for 2020 (2019: none). The total aggregate value of donations received from trustees was £15,045 (2019: £3,438).

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

9. Net incoming resources for the year

This is stated after charging:

	2020	2019
	£	£
Depreciation	808	1,809
Auditors' remuneration: Current year Audit	4,380	4,800
Previous year over accrual	420	3,240

The Trustees currently don't receive reimbursement for expenses incurred in attending meetings. No remuneration is paid to Trustees either.

10. Fixed assets

	Project equipment	Film and Office equipment	Total
	£	£	£
Cost			
At the start of the year	-	13,034	13,034
Additions in the year	-	505	505
Disposals in the year	-	-	-
At the end of the year	-	13,539	13,539
Depreciation			
At the start of the year	-	9,984	9,984
Charge for the year	-	880	880
Disposals in the year	-	-	-
At the end of the year	-	10,864	10,864
Net book value			
At the end of the year	-	2,675	2,675
At the start of the year	-	3,050	3,050

11. Debtors

	2020	2019
	£	£
Debtors	76,385	111,089
Accrued income	15,130	15,145
Prepayments	1,233	1,232
	92,748	127,466

All debtors above, with the exception of prepayments, are financial instruments and are measured at settlement value.

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	32,860	9,320
Taxation and social security	9,397	6,822
Other creditors	19,700	730
Accruals	33,142	23,623
	<u>95,099</u>	<u>40,495</u>

All creditors above, with the exception of accruals, are financial instruments and are measured at settlement value. Included in other creditors are amounts owed to the pension scheme.

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Tangible fixed assets	-	2,675	2,675
Net current assets	<u>122,229</u>	<u>134,670</u>	<u>256,899</u>
Net assets at the end of the year	<u>122,229</u>	<u>137,345</u>	<u>259,574</u>

14. Movement in funds

2020	Balance at 01/01/2020	Income	Expenditure	Transfers	Balance at 31/12/2020
	£	£	£	£	£
Restricted funds:					
Film production and distribution	157,217	487,366	(527,614)	-	116,969
Salesforce development	<u>6,860</u>	<u>-</u>	<u>(1,600)</u>	<u>-</u>	<u>5,260</u>
Total restricted funds	<u>164,077</u>	<u>487,366</u>	<u>(529,214)</u>	<u>-</u>	<u>122,229</u>
Unrestricted funds					
General funds	<u>55,868</u>	<u>194,577</u>	<u>(113,110)</u>	<u>-</u>	<u>137,345</u>
Total unrestricted funds	<u>55,868</u>	<u>194,577</u>	<u>(113,110)</u>	<u>-</u>	<u>137,345</u>
Total Charity funds	<u>219,945</u>	<u>681,943</u>	<u>(642,314)</u>	<u>-</u>	<u>259,574</u>

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

Movement in funds (continued)

2019	Balance at 01/01/2019	Income	Expenditure	Transfers	Balance at 31/12/2019
	£	£	£	£	£
<i>Restricted funds:</i>					
Film production and distribution	96,073	296,472	(235,328)	-	157,217
Salesforce development	8,860	-	(2,000)	-	6,860
Total restricted funds	104,933	296,472	(237,328)	-	164,077
<i>Unrestricted funds</i>					
General funds	183,654	147,669	(275,455)	-	55,868
Total unrestricted funds	183,654	147,669	(275,455)	-	55,868
Total Charity funds	288,587	444,141	(512,783)	-	219,945

Purposes of restricted funds

The restricted fund consists of donations and grants to Medical Aid Films Limited relating to the production of films and projects relating to:

- COVID-19 digital animations and digital classroom training films
- Wellbeing of children rescued from child labour
- Clubfoot treatment
- Early signs of child cancer
- Nutrition in pregnancy
- Men's engagement in women's pregnancy and health
- Understanding warning signs in pregnancy
- Understanding Diabetes and Hypertension
- Maternal sepsis
- Gestational diabetes
- Non-communicable diseases

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2020

15. Reconciliation of net income to net cash from operating activities

	2020	2019
	£	£
Net income for the reporting period	39,629	(68,642)
Depreciation charges	880	1,809
Dividends, interest and rent from investments	(179)	(487)
(Increase)/decrease in debtors	34,718	(35,860)
Increase/(decrease) in creditors	54,604	23,509
Net cash (used in)/provided by operating activities	129,652	(126,689)

16. Analysis of cash and equivalents

	At 01/01/2020	Cash flows	At 31/12/2020
Cash in hand	129,924	129,326	259,520
Total cash and cash equivalents	129,924	129,326	259,250

17. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. At 31 December 2020 there were 9 (2019: 5) members.

18. Controlling party

There is no single ultimate controlling party.

19. Trading subsidiary

On 31/03/18 Medical Aid Films obtained 100% shares in a dormant trading subsidiary Medicdoc & Movies Ltd., which was dormant and subsequently dissolved in September 2020.