

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 2024

MEDICAL AID FILMS LIMITED

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Sean McDonnell – (Appointed Chair 2nd Feb 2023)

Matthew Jackson – (Appointed 29th Oct 2020)

Debbie Deeney – (Appointed 26th Feb 2024)

Ankit Soni – (Appointed 28th Jan 2021)

Sonal Bakrania – (Appointed 20th Mar 2024)

Rachael Okwir – (Appointed 30th Jul 2022)

Joseph Home – (Appointed 4th May 2023)

Charity Director

Dina Prior

Company number

06296236

Charity number

1121578

Registered Office

Address: c/o Zavros Mintikkis Associates Ltd, 1st Floor, 446a Green Lanes, London, N13 5XD

Website

www.medicalaidfilms.org

Independent Examiner

Andrew Wells
Counterculture Partnership LLP
United Kingdom

Bankers

Barclays Bank Plc
1 Churchill Place
London E14 5HP

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 2024. 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 of the exemptions available to smaller entities.

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 2024 were:

Sean McDonnell
Matthew Jackson
Debbie Deeney
Ankit Soni
Sonal Bakrania
Rachael Okwir
Joseph Home

Structure, Governance, and Management

2024 has been a year of significant transition for Medical Aid Films. After ten years of nurturing and transforming the organisation, CEO Catherine McCarthy left to take up a fellowship opportunity. She left behind a unique organisation, highly regarded by both medical and media professionals.

Following her departure, Dina Prior joined the organisation as Charity Director in the summer. Dina's blend of humanitarian and filmmaking experience equips the organisation to navigate a rapidly evolving funding and technology landscape, while maintaining focus on its mission and commitment to the communities it serves.

To complement the development of the leadership team under Dina's direction, the Board of Trustees was refreshed with a range of new skills and experience. The trustees continue to provide essential support and guidance as the organisation embarks on the next chapter of its story.

Day-to-day management of Medical Aid Films is carried out by the Charity Director, supported by the staff team. Key strategic decisions are made at regular trustee meetings. A review of progress against the 2024–2025 strategic period was completed.

The major risks facing the organisation, as identified by the trustees, have been reviewed, with appropriate systems and procedures established to manage those risks.

Charitable objectives for the public benefit

At Medical Aid Films, we believe in the power of storytelling to save lives. For over a decade, we have created trusted, accessible, and culturally relevant films and animations that bring vital health information to communities around the world, especially women, children, and frontline health workers in low-resource and crisis-affected settings.

In 2024, amidst growing global health challenges and shrinking aid budgets, we reached tens of thousands of viewers with content designed to promote healthy behaviours, support health workers, and counter misinformation. From maternal health in Zambia to sexual and reproductive health in Nigeria, and through a global campaign with the World Health Organization, we demonstrated how strategic, cost-effective media can drive real-world health impact.

This year, we expanded our educational film library, forged strategic partnerships, and embraced emerging technologies to amplify our reach. Our BBC Radio 4 Appeal raised national awareness of our mission, while the Her Health, Their Future campaign challenged gender stereotypes through powerful storytelling. Our Soho event brought together filmmakers, supporters, and health advocates to celebrate the transformative role of media in health education.

We also strengthened our global presence and advocacy efforts by participating in high-profile forums—from the Leprosy event at St James's Palace and the YouTube Health Accreditation Network to Rotary's Tech for Good event, where we became partners in advancing health education through digital innovation. Our collaboration with WHO played a key role in public health campaigns, including a global awareness initiative around alcohol and cancer risks.

At the same time, shifting global dynamics are forcing hard questions about the future of health and humanitarian work. The freezes in UK and US aid have disrupted vital programming across the sector, and countries recovering from crisis, particularly in the Middle East—including Syria, Yemen, Sudan, and Lebanon—face urgent challenges in rebuilding health systems. While we have not yet worked directly in these regions, we recognise the critical need for enhanced, scalable health education and training. As we look to the future, we are actively exploring ways to support these contexts through adaptable content, strategic partnerships, and digital delivery models.

Our films are now being used not just to inform patients and communities but to train the trainers—medical teachers, nursing tutors, and health educators who are shaping the next generation of frontline workers. In 2024, we invested in building the capacity of medical educators to integrate film and multimedia into their teaching, enhancing both reach and quality in health worker training.

Achievements and performance in 2024

In 2024, our work expanded in both reach and impact, proving once again that film and digital media are powerful tools for improving global health. Over the past year, our films and training materials have reached tens of thousands of people in some of the world's most underserved communities.

Key Achievements include:

- 8 animations on maternal and newborn nutrition in English/Swahili (Kenya) in partnership with CIFF and Living Goods.
- 1 animation on Alcohol and Cancer Risks with WHO (EVID-Action campaign).
- 12 animations on Challenging Gender Stereotypes in English/Swahili.
- 2 evaluations: SCREEN adolescent health project in Zambia and maternal nutrition project in Kenya.
- 3 Caesarean Section Ectopic Pregnancy films in English.
- 1 Training of Trainers curriculum and 1 CPD programme for digital nurse/midwifery education.
- 1 promotional film on the Nigerian nursing digital education project in partnership with NANA Girls and Usmanu Danfodiyo University.

Our impact in 2024 extended beyond film and training. Through strategic events and high-level forums, we amplified our mission, built valuable partnerships, and contributed to the global conversation on the future of health education and humanitarian response.

- **BBC Radio 4 Appeal**

Presented by Dr. Ellie Cannon, our BBC Radio 4 Appeal brought national attention to the role of film in global health education. The campaign sparked meaningful conversations and introduced new audiences to our work.

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- **Soho Event: A Celebration of Impact**
Our Soho event brought together filmmakers, supporters, and global health advocates for an inspiring evening showcasing our new showreel and exploring the impact of film in frontline healthcare. Discussions featured Dr. Lynne Jones OBE and Dr. Asmamaw, highlighting their work supporting maternal and newborn care in Guatemala and Kenya. The event also sparked wider conversations around cancer screening, climate and health, and equitable access to health education.
- **St James’s Palace**
We were honoured to attend a special event celebrating the centenary of The Leprosy Mission. This reinforced our commitment to using media to raise awareness and promote inclusion around neglected diseases.
- **UK Africa Health Summit & East of England Global Health Conference**
These platforms allowed us to explore new partnerships, present our work, and engage in critical dialogue on health systems, innovation, and cross-sector collaboration.
- **Global Health Forums and Strategic Meetings**
 - *YouTube Health Accreditation Network (Google HQ)*: We joined fellow accredited YouTube Health creators to exchange ideas, enhance digital reach, and strengthen our commitment to delivering trusted health content.
 - *Rotary Club’s World Polio Day (Stratford)*: We participated in events commemorating progress in polio eradication and showcasing the potential of digital storytelling to sustain momentum.

Through these engagements, Medical Aid Films continues to position itself at the forefront of innovative health education, advocacy, and partnership-building globally.

Production and Operations

Adolescent Health SCREEN Project – Zambia
This three-year project addresses critical health education gaps among adolescents, focusing on teenage pregnancy, adolescent mental health, supportive fatherhood, and gender equality. Over 40,000 adolescents engaged with the films in 2024. Evaluation results showed 97–99% viewer enjoyment, 74–87% reported learning, and 85–99% reported intention to act. Significant knowledge increases were recorded, particularly on supportive fatherhood and gender equality. Qualitative focus groups confirmed high levels of enjoyment, learning, and intent to

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act. Clinics also reported increased service uptake, including a tenfold rise in family planning access in one community.

Nurse and Midwifery Digital Education – Nigeria

In partnership with the Nigerian Nursing and Midwifery Council and supported by the UK DHSC's Global Health Workforce Strengthening programme, 465 lecturers were trained in digital resource creation, directly benefiting over 4,000 students through solar-powered e-library platforms. The curriculum was developed alongside NANA Girls and Women Empowerment Initiative and Usmanu Danfodiyo University. A CPD-accredited Training of Trainers curriculum was launched to support ongoing professional development.

Maternal and Newborn Nutrition – Kenya

Collaborating with Living Goods and ClIFF, the project produced localized animations addressing diet, micronutrients, antenatal/postnatal care, and breastfeeding. Community Health Promoters shared the films during outreach visits using mobile phones. Early evaluation data suggest promising improvements in knowledge and strong support for using film in maternal and child health education.

Placenta Accreta and High-Risk Pregnancy Films

Training films developed in English, Portuguese, and Spanish equip healthcare providers to manage high-risk pregnancies such as Placenta Accreta and Cesarean Scar Ectopic Pregnancies (CSEP). In 2024, the second set of three CSEP films was completed as part of a six-film series. These films are used by the Fetal Medicine Foundation and the Royal College of Obstetricians and Gynaecologists.

WHO Public Health Campaign – Alcohol & Cancer Risks

As part of WHO's EVID-ACTION initiative, a 3-minute animated film was produced to raise public awareness about the links between alcohol consumption and cancer risks. This video is a central piece in WHO's global digital campaign, enhancing understanding of alcohol-related cancer risks worldwide.

Clubfoot Treatment Education – Global

In partnership with MiracleFeet and WHO, the Ponseti Method training film reached over 8,200 healthcare workers globally. It has become a key resource on PAHO's Virtual Campus for Public Health, supporting improved outcomes for children with clubfoot.

Research and Learning

In March 2024, results from the evaluation of the SCREEN adolescent health film project, funded by the Vitol Foundation, were released and showed significant increases in knowledge and motivation to change practices. 40,466 young people (17,261 male, 23,205 female) in total watched at least two films in the series, which covered topics around adolescent reproductive and sexual health, mental health, and gender equality, through 958 screenings conducted in 10 screening locations in Kapiri Mushi and Kabwe districts of Zambia.

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Using a difference in difference (comparing the difference from baseline to endline between the two groups) and intention to treat (comparing between groups irrespective of exposure to films) analyses, we found significant improvements in knowledge, attitude, and intention to act.

- Increases in knowledge: male engagement in maternal and child health (74% to 93%); teenage pregnancy and sexual health (74% to 92%); gender equality (76% to 84%)
- Recognition of risk behaviours: 10% – 35% increases across topics
- Favourable attitude towards proposed solutions: 10% – 51% increases across topics
- Acceptance of recommended practices: 14% – 90% increases across topics
- Young people reported they enjoyed the films (97–99%)
- Young people reported that they learned a lot from the films (74 – 87%)
- Young people reported that they intend to act upon their learning (85–99%).

Healthcare professionals from six health centres where films were screened reported data that highlights changes in practice among young people between 2022 and in 2023 when the films were screened – overall increases in condom distribution (102%), in adolescents seeking family planning services (73%), in HIV Testing (31%) and pregnancy testing (35%).

The evaluation also found that our implementation partner, SAFAIDs, and the Ministry of Health District teams were highly satisfied with the project’s impact and approach, and both will continue to implement the screenings into programming for 2025.

Organisational Development

In 2024, a couple of new Trustees joined the Board, bringing valuable skills in digital media, audit, and risk management. The Board has continued to strengthen and develop, increasing expertise in digital, global health, and research.

The organisation also recruited a new Director, Dina Prior, who joined MAF on 3rd June 2024.

Trustees are covered by an indemnity insurance policy that is renewed annually. Additionally, our staff handbook, policies, and processes have all been updated, with several new policies introduced to streamline the organisation.

Financial Review

Despite the difficult economic situation, the charity successfully raised **£245,428** in the 12-month period to 31 December 2024 (2023: £380,761). Of the total income, **£93,224** was from donations and grants, and **£149,742** was from charitable activities. Of the total income £134,888 was restricted.

Total expenditure for the year was £226,413 (2023: £494,668) including £212,244 (2023: £412,552) on charitable activities, of which £123,690 (2023: £146,824) was restricted. As of 31 December 2024, the total reserves carried forward were £205,894 of which unrestricted reserves were £163,804 (2023: £142,130).

The charity's policy is to hold no less than three months unrestricted funding and ideally six months in reserve which is between £56,603 to £113,206. The charity's cash reserves are managed well to meet expenses arising from continuing activities. It is reviewed on a yearly basis.

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. The charity continues its strategy for 2021-2024 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. Trustees are aware of the charity's financial position for the future and continue to monitor it closely.

Future Plans

Looking ahead to 2025–2030, Medical Aid Films is developing a refreshed strategy that builds on our core strengths and looks boldly to the future. Our strategic priorities are:

1. Digital Health Education at Scale

We will continue to expand our training tools and curricula for health educators, using digital platforms to reach more learners and improve the quality of care in underserved settings.

2. Localisation and Equity

We are deepening our investment in local filmmakers, trainers, and storytellers to ensure authenticity, cultural relevance, and sustainability.

3. Innovation with Purpose

We will harness emerging technologies—including AI and mobile-first platforms—to reduce production costs, personalise content, and enhance impact tracking.

4. Preparedness and Resilience

We are exploring opportunities to support fragile and post-conflict settings, particularly in the Middle East, with adaptable and scalable content for rebuilding

health systems.

5. Evidence and Learning

We will embed robust monitoring and evaluation into every project to ensure data-driven learning, accountability, and continuous improvement.

This new strategy will guide us in responding more effectively to global health needs, ensuring that our films continue to be a trusted, transformative force in the lives of women, children, and health workers worldwide..

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 the 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.

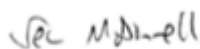
Disclosure of Information Independent Examiner

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 information of which the charitable company's independent examiner is 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 information and to establish that the charitable company's independent examiner is 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



Sean McDonnell
Chair of Trustees

29.08.2025

Medical Aid Films Limited.

Financial Statements for the year ended 31 December 2024.

Independent examiner's report to the trustees of Medical Aid Films Limited ('the Company')

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

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

Medical Aid Films Limited.

Financial Statements for the year ended 31 December 2024.

Independent examiner's report – continued.

I have completed my examination. I confirm that, other than the above matter of concern, 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

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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.

Signed:



Name

Dated : 29.08.2025

Andrew Wells

Counterculture Partnership LLP

MEDICAL AID FILMS LIMITED

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Medical Aid Films Limited

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

For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
INCOME FROM:					
Donations and legacies	2	93,224		93,224	314,173
Charitable activities:					
- <i>Film production and distribution</i>	4	14,854	134,888	149,742	61,815
Investments				-	-
Other income		2,462		2,462	4,773
Total income		<u>110,540</u>	<u>134,888</u>	<u>245,428</u>	380,761
EXPENDITURE ON:					
Raising funds	5	14,169		14,169	82,116
Charitable activities:	5				
- <i>Film production and distribution</i>		88,554	123,690	212,244	412,552
Total expenditure		<u>102,723</u>	<u>123,690</u>	<u>226,413</u>	494,668
Net income/ (expenditure)					
		7,817	11,198	19,015	(113,907)
Transfers between funds		<u>13,857</u>	<u>(13,857)</u>	<u>-</u>	-
Net movement in funds		21,674	(2,659)	19,015	(113,907)
Reconciliation of funds:					
Total funds brought forward		142,130	44,748	186,878	300,785
Prior Year Adjustment			1	1	
Total funds carried forward	14	<u>163,804</u>	<u>42,090</u>	<u>205,894</u>	186,878

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

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Medical Aid Films Limited

Balance Sheet

Company No 06296236 (England and Wales)

As at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets:			
Tangible assets	10	-	-
<i>Total fixed assets</i>		-	-
Current assets:			
Debtors	11	-	11,899
Cash at bank and in hand		209,770	182,406
<i>Total current assets</i>		209,770	194,305
Liabilities:			
Creditors: amounts falling due within one year	12	(3,876)	(7,427)
<i>Net current assets</i>		205,894	186,878
<i>Total assets less current liabilities</i>		205,894	186,878
Total net assets	13	205,894	186,878
Charity Funds:			
Restricted funds	14	42,090	44,748
Unrestricted funds			
General funds		163,804	142,130
<i>Total unrestricted funds</i>	14	163,804	142,130
<i>Total charity funds</i>		205,894	186,878

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.

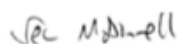
For the year ending 31st December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to micro-entities.

No members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 29.08 2025 and signed on their behalf by:



Sean McDonnell
Chair of Trustees

MEDICAL AID FILMS LIMITED

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Medical Aid Films Limited

Statement of Cash flows

As at 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities	15		
Net cash provided by/(used in) operating activities		27,364	(112,929)
Cash flows from investing in:			
Dividends, interest and rents from investments		-	-
Purchase of fixed assets			
Net cash provided by/(used in) investing activities			
Net cash provided by/(used in) operating activities		-	-
Change in cash and cash equivalents in the year		27,364	(112,929)
Cash and cash equivalents at the beginning of the year		182,406	295,334
Cash and cash equivalents at the end of the year	16	209,770	182,406
		209,770	182,406

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:

	2024	2023
Raising funds	25%	25%
Film production and distribution	75%	75%

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

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
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h) 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)

i) 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.

j) 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.

k) 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.

l) 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 2024

2. Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations and grant income	85,194	-	85,194	116,217
Donations in kind (note 3)	8,030	-	8,030	197,956
	<u>93,224</u>	<u>-</u>	<u>93,224</u>	<u>314,173</u>

3. Donations in kind

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Professional services	-	-	-	119,697
IT software	-	-	-	720
Fundraising event costs	950	-	950	150
Provision of office space	-	-	-	3,488
Bookkeeping and payroll	-	-	-	200
Business Development	1,080	-	1,080	-
Advertising/Marketing	6,000	-	6,000	73,701
	<u>8,030</u>	<u>-</u>	<u>8,030</u>	<u>197,956</u>

4. Income from charitable activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Film production and distribution	14,854	134,888	149,742	61,815
Total income from charitable activities	<u>14,854</u>	<u>134,888</u>	<u>149,742</u>	<u>61,815</u>

5. Charitable expenditure

	Cost of raising funds	Film production and distribution	Support costs	2024 Total	2023 Total
	£	£	£	£	£
Staff costs (Note 6)	6,444	23,987	3,580	34,012	117,302
Cost of raising funds				-	-
Fundraising expenditure				-	-
Fundraising consultancy				-	-
PR literature and brochures				-	-
Direct costs					
Film production and distribution		132,962		132,962	67,294
Other direct film costs		32,077		32,077	82,858
Medical expertise				-	-
Indirect and support costs					
Office rent and expenses			-	-	8,288
Telephone			-	-	-
Marketing & Advertising			6,000	6,000	73,870

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2024

Research and Data	-	-	45,707
Website and IT costs	4,485	4,485	7,456
Insurance	998	998	2,204
Bank charges	523	523	607
Bookkeeping and payroll	7,653	7,653	4,384
Legal and professional	167	167	2,100
Governance costs	1,790	1,790	6,174
Conference attendance	-	-	-
Foreign currency loss	44	44	-
Recruitment cost	299	299	182
Staff training	16	16	37,995
Sundry	5,388	5,388	37,360
Depreciation	-	-	887
	6,444	189,071	30,898
Support costs	7,725	23,174	(30,898)
	14,169	212,244	-
Total charitable expenditure	14,169	212,244	-
			226,413
			494,668

6. Staff costs

	2024	2023
	£	£
Salaries and wages	33,565	112,044
Social security costs	1,047	7,010
Pension costs	1,038	4,421
Volunteer costs	152	-
	35,802	123,476
Allocated to:		
Cost of raising funds	6,444	22,226
Film production and distribution	23,987	82,729
Support costs	3,580	12,348
Governance costs	1,790	6,174
	35,802	123,476

No employee received emoluments of more than £60,000 in the year (2023: no employee).

Key management personnel include Trustees and Chief Executive, the total employee benefits including pension contributions of the key management personnel were £34,878 (2023: £123,475). Other key management personnel, not on PAYE include Head of Productions and Operations and Head of Research, Monitoring, Evaluation and Learning.

7. Pension obligations

The charity makes contributions to a NEST pension scheme. Employee and Employer contributions amounted to £1,038.26 (2023: £14,210.95). At the year end, there were no contributions outstanding (2023: none). 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 2024 (2023: none).

9. Net incoming resources for the year

This is stated after charging:

	2024	2023
Depreciation		887

The Trustees do not receive reimbursement for expenses incurred in attending meetings. No remuneration is paid to Trustees.

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2024

10. Fixed assets

	Tangible assets		
	Project equipment	Film and office equipment	Total
	£	£	£
Cost			
At the start of the year	-	13,539	13,539
Additions	-		-
Disposal during the year	-	-	-
At the end of the year	-	13,539	13,539
Depreciation			
At the start of the year	-		
Charge for the year		(13,539)	(13,539)
Written off during the year	-	-	-
At the end of the year	-	(13,539)	(13,539)
Net book value			
At the end of the year	-	-	-
At the start of the year	-	13,539	13,539

11. Debtors

	2024	2023
	£	£
Accrued income		
Debtors		11,899
Prepayments	-	
	-	11,899

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 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,489	5,595
Taxation and social security	-	1,452
Other creditors	787	380
Accruals	600	
	<u>3,876</u>	<u>7,427</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	-		
Net current assets/liabilities	42,090	163,804	205,894
Net assets at the end of the year	<u>42,090</u>	<u>163,804</u>	<u>205,894</u>

14. Movement in funds

2024	Balance at 01/01/2024 £	Incoming Resources £	Resources expended £	Transfers £	Balance at 31/12/2024 £
Restricted funds:					
Film production and distribution	44,749	134,888	(123,690)	(13,857)	42,090
Total restricted funds	<u>44,749</u>	<u>134,888</u>	<u>(123,690)</u>	<u>(13,857)</u>	<u>42,090</u>
Unrestricted funds					
General funds	142,130	110,540	(102,723)	13,857	163,804
Prior Year Adjustment	-				-
Total unrestricted funds	<u>142,130</u>	<u>110,540</u>	<u>(102,723)</u>	<u>13,857</u>	<u>163,804</u>
Total Charity funds	<u>186,879</u>	<u>245,428</u>	<u>(226,413)</u>	<u>-</u>	<u>205,894</u>

Restricted funds:

List of Restricted Funds as at Dec 2024

Fund Name	Balance at 31/12/2024
CIFF	£3,484
THET	£33,606
Zambia Reproductive Health Toolkit	£5,000
TOTAL	£42,089

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

	2024
	£
Net income/(expenditure) for the reporting period	19,015
Depreciation charges	-
Dividends, interest and rent from investments	0
(Increase)/decrease in debtors	11,899
Increase/(decrease) in creditors	(3,551)
Prior year correction	
Net cash provided by/(used in) operating activities	27,364

16. Analysis of cash and equivalents

	At 01/01/24	Cash flows	Other changes	At 31/12/24
Cash in hand	182,406	27,364		209,770
Total cash and cash equivalents	182,406	27,364	-	209,770

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 2024 there were 1 (4 in 2023) members of staff (Staff being made up of those on payroll contracts).

18. Controlling party

There is no single ultimate controlling party.