

Andean Medical Mission Limited

Charity No. 1145662

Company No. 07603941

Trustees' Report and Unaudited Accounts

30 April 2024

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 15

Andean Medical Mission Limited  
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07603941

Charity No. 1145662

Registered Office

Tinkers Bar The Street  
Sedlescombe  
Battle  
TN33 0QJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Byard  
P. Gouws  
B.K. Mcleod  
G.M. Wood

Accountants

Time Accounts Limited  
Room 34  
Basepoint Business Centre  
Little High Street  
Shoreham-by-sea  
BN43 5EG

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees meet a minimum of twice a year, they are responsible for the appointment of the general manager, the direction and accountability of the mission and are responsible for the safety of all Andean Medical Mission patients. They have final say on the selection of patients for surgery, the surgical protocol and follow up of treatment.

Director's appointments are made through a process of application by the candidate and a review meeting by the directors to assess the qualities and suitability of the applicant before any appointment can be made. The usual security and suitability checks are carried out.

The Andean Medical Mission leadership team is made up of three directors who are consultant ophthalmic surgeons and one director with many years' experience in running hospital clinics and organising complicated events. The charity employs one full time general manager to oversee the planning and successful delivery of the surgical and immunisation trips, the adherence to Bolivian Laws and requirements, audit and reporting. Medical duties include the training of Bolivian doctors to better manage eye disease and trauma as well as the management of the first ever, full time, helpline for rural doctors and nurses to help with the diagnosis and management of rural patients with eye related emergencies. The general manager is further responsible

for suitability and hygiene of the working environment including operating theatres and clinics, team safety and the selection, screening and aftercare of patients.

The general manager reports to the trustees on all matters relating to the running of the charity as well as the appointment of the medical teams and selection of villages and towns within Latin America in which to work.

In accordance with the Articles of Association at every annual general meeting one third of the Trustees, other than the representative Trustees, shall retire from office. Due to the specialist nature of the Medical Director Trustee role, it is permitted for trustees to stand for subsequent re-election. Trustee appointments are recommended by the Trustees holding office, they must show by training and experience that they are professionally able to uphold the aims of the Charity.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. No assets were held as custodian trustee during the reporting period.

#### OBJECTIVES AND ACTIVITIES

The company is limited by guarantee and its objectives are to relieve sickness and to promote good health of the people of Latin America, in particular but not exclusively in Bolivia by:

- the provision of medical help and services at cost or free of charge to remote localities where access to medicine and surgery is difficult.
- the provision of medical training to healthcare professionals at cost or free of charge with focus on remote localities where access to medical services is limited.

Donations, grants and funds have been received to undertake the required work. Equipment and medicine have been purchased from these funds to be used for existing and future missions.

The Mission focuses in providing free ophthalmic surgery for isolated communities living in Bolivia. The focus has been in the El Beni region where local services are extremely limited.

The Charity provides training of local doctors and healthcare workers the building up of infrastructure to support the development of local services and the promotion of eye health.

The Charity also is working hard to prevent blindness by immunisation against blinding diseases such as measles and rubella and through the provision of a 24 hour, 7 days a week helpline, for rural doctors providing help with diagnosis of eye related problems and guidance in the management of eye emergencies.

Additionally, the Andean Medical Mission carries out audits and studies into some blinding conditions which affect the people of the region in the hope that better understanding will lead to reduction in the number of people becoming blind in the first place.

#### ACHIEVEMENTS AND PERFORMANCE

2023 has been a very productive and rewarding year with several new projects started and some great surgical results.

Building on our very successful visit to Guayaramerin in October 2022, AMM returned to Magdalena on the Eastern side of Beni where we operated on 84 blind patients with some really excellent results from Mr Jeremy Joseph and his team (on his second visit to Bolivia working with AMM).

This marked our 6th visit to Magdalena since our first trip in 2012 and following a break of 6 years we were swamped with patients. The team worked well into the night to attend as many people as possible. Eye surgery is one of the most impactful of all surgeries and being able to return vision to a patient who may have been blind for many years is life changing and a real privilege to perform. AMM had many happy patients in Magdalena and we promised to return in 2024.

Mr Joseph is also a great teacher and the ophthalmologists working under him benefitted from his experience and guidance and will undoubtedly return to the UK all the better for what they learned.

We were also very busy extending our teaching programme for village doctors and on eye emergencies where we cover 10 potentially blinding emergencies, we returned to over 50 villages where we continued our training to include the use of a small donated ophthalmoscope, broadening the number of eye conditions that village doctors are now able to identify. This equipment and accompanied training will benefit patients greatly, reducing the time it takes for between a problem occurring and delivery of relevant treatment.

2023 saw AMM commence the first ever glaucoma service for this region with the start of a screening programme, training and recording of potential glaucoma suspects for future treatment and monitoring. Glaucoma is a real problem in rural Bolivia with inadequate detection of the disease, inadequate surgical options and low compliance to medical treatment, partly due to a lack of understanding and in part to the erratic supply of medicines, all culminating in an additional burden of blindness. AMM will address these issues and aim to reduce blindness from glaucoma over the next 5 years.

The charity also started a targeted screening for infants/young children with poor vision to try and identify children blind with congenital cataract or with severe refractive error or squints at the earliest possible stage. The retinal-brain visual pathway develops over first 8-12 years of life and children born with cataract or poor vision have an urgent need to be identified and provided with refraction or surgery. The earlier the better with some good results possible provided that they are identified early ideally before the age of 8-12 years.

Prevention of blindness through addressing and eliminating blinding diseases such as Rubella and Measles continues to be a focus for us and we carried out 2 large Immunisation trips to Itenez where we vaccinated in over 12 very remote isolated villages.

The Ministry for Health for the Beni continued their support for our work with our application for two surgical trips for 2024 to Magdalena and Santa Ana approved promptly by them based in part by the reports and updates we send them regularly.

It's been a great year for AMM. Thank you all for your support and we look forward to continuing the trend.

## FINANCIAL REVIEW

The trustees receive quarterly, half yearly and annual reports on operational and financial matters. These provide a formal check that the charity is performing legally, safely and within its means.

All Trustees have assessed major risks to which the Charity is exposed, in particular those related to the operations and finances of the fund and are satisfied that systems are in place to mitigate exposure.

The charity is in a healthy position despite the decrease in income during the Covid 19 years with 2024 returning a small growth in funds. We continue to work hard for donations and grant income in the coming year.

## POLICY ON RESERVES

Due to the extreme environment, humidity and temperature, the nature of running a mobile eye hospital in the Amazon and the constant movement of equipment, the mission budgets to service equipment regularly and to replace equipment every 10 years. Reserves are held for these purposes. An estimated £30,000 every 5 years is budgeted for.

Additionally, the trustees have established a policy of maintaining an appropriate level of reserves to enable the adequate function of the charity in order to maximise the charitable work that it carries out. The trustees review the level of reserves at regular intervals as a part of their review of the quarterly, half yearly and annual review of the operational and financial matters reports which they receive.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Gouws  
Trustee

Independent Examiner's Report to the trustees of Andean Medical Mission Limited

I report to the charity trustees on my examination of the financial statements of Andean Medical Mission Limited for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance sheet and the related notes.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mrs Hannah Thatcher, FCA LLB Institute of  
Chartered Accountants England & Wales  
Time Accounts Limited  
Room 34  
Basepoint Business Centre  
Little High Street  
Shoreham-by-sea  
BN43 5EG  
30 April 2024

Andean Medical Mission Limited  
Statement of Financial Activities  
for the year ended 30 April 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	38,761	38,761	18,628
Total		38,761	38,761	18,628
Expenditure on:				
Charitable activities	5	10,899	10,899	16,066
Other	6	23,446	23,446	28,002
Total		34,345	34,345	44,068
Net gains on investments		-	-	-
Net income/(expenditure)	7	4,416	4,416	(25,440)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		4,416	4,416	(25,440)
Other gains and losses				
Net movement in funds		4,416	4,416	(25,440)
Reconciliation of funds:				
Total funds brought forward		38,909	38,909	64,349
Total funds carried forward		43,325	43,325	38,909



Andean Medical Mission Limited

Balance Sheet

at 30 April 2024

Company No. 07603941	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	3,235	4,642
		<u>3,235</u>	<u>4,642</u>
Current assets			
Debtors	10	350	415
Cash at bank and in hand		43,181	37,236
		<u>43,531</u>	<u>37,651</u>
Creditors: Amount falling due within one year	11	(3,441)	(3,384)
Net current assets		<u>40,090</u>	<u>34,267</u>
Total assets less current liabilities		<u>43,325</u>	<u>38,909</u>
Net assets excluding pension asset or liability		<u>43,325</u>	<u>38,909</u>
Total net assets		<u><u>43,325</u></u>	<u><u>38,909</u></u>
The funds of the charity			
Unrestricted funds	12		
General funds		43,325	38,909
		<u>43,325</u>	<u>38,909</u>
Total funds		<u><u>43,325</u></u>	<u><u>38,909</u></u>

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

For the year ended 30 April 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 April 2024

And signed on its behalf by:

P. Gouws  
Trustee  
30 April 2024

## 1 Accounting policies

### Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Basis of preparation

Andean Medical Mission meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--------------------------------------------------------------------------------------------------------

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	-------------------------------------------------------------------------------------------------------------

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---------------------------------------------------------------------------

Investment income	This is included in the accounts when receivable.
-------------------	---------------------------------------------------

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
-----------------------------------------------	-------------------------------------------------------------------------------------------------------------

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	------------------------------------------------------------

## Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

## Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## Tangible fixed assets and depreciation

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

Computer equipment	33% Straight line
Motor vehicles	25% Reducing balance
Medical equipment	25% Reducing balance

## Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

2 Company status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	18,628	18,628
Total	<u>18,628</u>	<u>18,628</u>
Expenditure on:		
Charitable activities	17,834	17,834
Other	26,234	26,234
Total	<u>44,068</u>	<u>44,068</u>
Net income	<u>(25,440)</u>	<u>(25,440)</u>
Net income before other gains/(losses)	(25,440)	(25,440)
Other gains and losses:		
Net movement in funds	<u>(25,440)</u>	<u>(25,440)</u>
Reconciliation of funds:		
Total funds brought forward	64,349	64,349
Total funds carried forward	<u>38,909</u>	<u>38,909</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Regular giving and capital donations	11,371	11,371	13,023
Grants from companies	27,390	27,390	5,605
	<u>38,761</u>	<u>38,761</u>	<u>18,628</u>

During the year the company received grants totalling £27,390 (2023: £5,605). £5,190 from Veta Bailey Charitable Trust to be used specifically for teaching doctors in Bolivia, £20,000 from Ulverscroft foundation, £1,200 from Spec charity grant and £1,000 from legacy grant.

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Ophthalmic medicines and consumables purchase and shipping	2,468	2,468	7,729
<i>Administrative costs</i>			
Other administrative costs & depreciation	3,647	3,647	3,847
<i>Governance costs</i>			
<i>Staff costs</i>	6,191	6,191	6,258
	<u>12,306</u>	<u>12,306</u>	<u>17,834</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Transport and travel	3,854	3,854	7,459
Employee costs	18,185	18,185	18,775
	<u>22,039</u>	<u>22,039</u>	<u>26,234</u>

7 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,407	1,768

8 Staff costs

	2024	2023
Salaries and wages	24,376	25,033
	<u>24,376</u>	<u>25,033</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Number of staff	1	1
	<u>1</u>	<u>1</u>

9 Tangible fixed assets

	Computer equipment	Motor vehicles	Medical equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 May 2023	1,719	19,965	356	22,040
At 30 April 2024	<u>1,719</u>	<u>19,965</u>	<u>356</u>	<u>22,040</u>
Depreciation and impairment				
At 1 May 2023	1,390	15,721	287	17,398
Depreciation charge for the year	329	1,061	17	1,407
At 30 April 2024	<u>1,719</u>	<u>16,782</u>	<u>304</u>	<u>18,805</u>
Net book values				
At 30 April 2024	-	3,183	52	3,235
At 30 April 2023	<u>329</u>	<u>4,244</u>	<u>69</u>	<u>4,642</u>

10 Debtors

	2024	2023
	£	£
Prepayments and accrued income	350	415
	<u>350</u>	<u>415</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	70	19
Other creditors	1,950	1,950
Accruals	1,421	1,415
	<u>3,441</u>	<u>3,384</u>

12 Movement in funds

	At 1 May 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 April 2024 £
Unrestricted funds:				
General funds	38,909	38,761	(34,345)	43,325
Total funds	<u>38,909</u>	<u>38,761</u>	<u>(34,345)</u>	<u>43,325</u>

	At 1 May 2022	Incoming resources (including other gains/ losses)	Resources expended	At 30 April 2023
Unrestricted funds:				
General funds	64,349	18,628	(44,068)	38,909
Total funds	<u>64,349</u>	<u>18,628</u>	<u>(44,068)</u>	<u>38,909</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 30 April 2024 £
Fixed assets	3,235	3,235
Current assets	43,531	43,531
Current liabilities	(3,441)	(3,441)
Total net assets	<u>43,325</u>	<u>43,325</u>
	Unrestricted funds £	Total funds at 30 April 2023 £
Fixed assets	4,642	4,642
Current assets	37,651	37,651
Current liabilities	(3,384)	(3,384)
Total net assets	<u>38,909</u>	<u>38,909</u>

14 Reconciliation of net debt

	At 1 May 2023 £	Cash flows £	At 30 April 2024 £
Cash and cash equivalents	37,236	5,945	43,181
	<u>37,236</u>	<u>5,945</u>	<u>43,181</u>
Net debt	<u>37,236</u>	<u>5,945</u>	<u>43,181</u>

15 Related party disclosures  
*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.