

**Charity Commission Registered Number:1168289**

**MEDICS ACROSS CONTINENTS**

**Report and Financial Statements**

**For the year ended 31 December 2022**

**MEDICS ACROSS CONTINENTS**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 December 2022**

<b>Contents</b>	<b>Page</b>
Legal and Administrative Information	2-3
Report of the Trustees	4-11
Independent Examiner's report	12
Statement of Financial Activities	13
Balance sheet	14-15
Notes forming part of the financial statements	16-20

**MEDICS ACROSS CONTINENTS**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 December 2022**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Officers and Professional advisers**

**TRUSTEES**

JAVID AHMED

Ms DANIELLE ELEANOR CARNEGIE

DR. MATIN KHALID MAHMUD SHERRIFF

**REGISTERED OFFICE**

Burney House

Office 2 & 3

11-17 Fowler Road Hainault

IG6 3UJ

**BANKERS**

Barclays Bank Plc

**EXAMINER**

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS

**CHARITY COMMISSION REGISTERED NUMBER**

1168289

## **MEDICS ACROSS CONTINENTS**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 December 2022**

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

#### **PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY**

For the public benefit the relief of sickness and the preservation of health in any part of the world by providing or assisting in the provision of medical/healthcare equipment, facilities and services. To advance the education of the public and medical doctors by the provision of lectures, workshops and publications devoted to medical healthcare

MEDICS Across Continents (MAC) is an international medical humanitarian organisation that provides high-quality medical care to patients and peoples affected by crises and disasters, regardless of their race, religion and country.

MAC-UK aims to do this through the assisting in the provision of medical healthcare equipment, facilities and services. We also aim to advance the education of the public & doctors by the provision of lectures, workshops and publications devoted to medical healthcare.

#### **OUR WORK:**

Governance, Management and Programs:

Post-COVID-19 pandemic, like many other small UK charities, MAC experienced a turbulent time with fundraising and program implementation in 2021-22. Considering the travel restrictions from the UK and more importantly host countries like Malawi, Nigeria, and others where the effects of the pandemic were more perceptible due to the lack of an established medical care system, MAC focused on delivering community health clinics in the UK to add local value. Nevertheless, the international missions were also planned and executed where possible.

In 2021-22, MAC deployed surgical and medical missions in

1. Nigeria where we served over 1500 patients including 100 general surgeons and 50 complex procedures.
2. We also worked in Somalia on obstetric fistula for women and assisted 220 patients
3. MAC also sent a medical delegation including surgeons to Rohingya refugees in Bangladesh and treated over 500 patients
4. In the same year, Malawi was the highlight for MAC as working with local hospitals, we visited 2 provinces and treated over 1000 patients with various ailments

As we prepare for new challenges in 2023, MAC has also embarked on a selection process for new trustees to further strengthen the governance structure of the organization.

In addition, a revised working structure and strategy for MAC will also be introduced in 2023 to focus on the distinctness and uniqueness of the charity- Saving Lives with surgical missions.

We see very exciting developments happening in 2023 and we are also planning for a revision of the MAC website along with a move to our new office.

## ANNUAL REPORT 2022

<b>MEDICS Across Continents</b>			
Income and Expense			
1st Jan 2022 to 31st Dec 2022			
<b>Income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Donation Voluntary	382,972	422,688	805,660
Grant From Other Org	34,100		34,100
Gift Aid	11,474		11,474
<b>Total Income</b>	<b>428,547</b>	<b>422,688</b>	<b>851,235</b>
<b>Expense</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
A. Programme Cost	395,208	238,105	633,313
B. Projects /Other Resources Expended	77,128	56,585	133,713
C. Launch/startup cost/ Depreciation	3,984		3,984
D. Governance/ Set up cost/Support Cost	19,485		19,485
<b>Total</b>	<b>495,805</b>	<b>294,690</b>	<b>790,495</b>
<b>Fund Balance</b>	<b>- 67,258</b>	<b>127,998</b>	<b>60,739</b>
Previous Year Fund Balance	<b>89,722</b>	<b>22,857</b>	<b>112,579</b>
Adjustments / Transfers	-	-	-
<b>Total Fund Balance</b>	<b>22,463</b>	<b>150,855</b>	<b>173,318</b>

## **FINANCIAL REVIEW**

The Charity has generated £851,235 in donations during the year ended 31 December 2022 of which £428,547 were unrestricted fund and £422,688 were restricted fund. This represents an increase of £514,095 compared to 2021 account. This includes both direct transfers into charity's account and cash donations.

The Charity (MAC-UK) aims to achieve its objectives through assisting in the provision of medical healthcare equipment, facilities and services. We also aim to advance the education of the public & doctors by the provision of lectures, workshops and publications devoted to medical healthcare. The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income.

## **RISKS**

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.
- c) RISK to delivery of projects due to global pandemic.

MEDICS ACROSS CONTINENTS produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. MEDICS ACROSS CONTINENTS has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

## **RESERVES POLICY**

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

## **GOING CONCERNS**

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

## **MEDICS ACROSS CONTINENTS**

### **REPORT OF THE TRUSTEES (continued)**

#### **FOR THE YEAR ENDED 31 December 2022**

### **STRUCTURE, GOVERNANCE AND INTERNAL CONTROL**

#### **CHARITY ORGANISATION STRUCTURE**

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are normally subject to re-election every three years. On 31 December 2022, the Board had a membership of three people (founding trustees).

#### **DECISION MAKING PROCESS**

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

#### **THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES**

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

#### **INTERNAL CONTROL SYSTEM**

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- Bank Account controlled and operated by trustees
- Majority payment issued via Bank account and minimal cash usage
- Introduction of donation and accounting software to maintain records
- Production of a strategic plan, annual budget and cash flow
- Management meetings to review budget and variances
- Delegation of authority and segregation of duties.



## **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' 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 in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice). The financial statements are required by law to give a true and fair view of the situation of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in its activities.

In so far as the trustees are aware:

- There is no relevant information of which the charitable company's examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

## **THE ARRANGEMENTS FOR SETTING THE PAY AND REMUNERATION**

The arrangements for setting the pay and remuneration of the charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay are determined by the trustees as the boards may think fit and appropriate.

## **WIDER NETWORK**

The charity is not part of any umbrella group or affiliated to any umbrella group.

## **MEDICS ACROSS CONTINENTS**

### **REPORT OF THE TRUSTEES (continued)**

**YEAR ENDED 31 December 2022**

#### **DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

#### **EXAMINER**

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 December 2022. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner. Approved by the Board of Trustees and signed on behalf of the Board:

Approved By:

DR MATIN KHALID MAHMUD SHERIFF on behalf of the trust.

Trustee

Date: 25th October 2023

## **Independent Examiner's Report to the Trustees of MEDICS ACROSS CONTINENTS**

I report to the trustees on my examination of the accounts of MEDICS ACROSS CONTINENTS Trust for the year ended 31 December 2022

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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 to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS.

25th October 2023

<b>MEDICS ACROSS CONTINENTS</b>					
<b>STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)</b>					
<b>for the year ended 31 December 2022</b>					
		<b>Un-restricted funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
		<b>Dec-22</b>	<b>Dec-22</b>	<b>Dec-22</b>	<b>Dec-21</b>
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations and Legacies		428,547	422,688	851,235	337,140
<b>TOTAL</b>	2	<b>428,547</b>	<b>422,688</b>	<b>851,235</b>	<b>337,140</b>
<b>Expenditure on:</b>					
A. Programme Cost		395,208	238,105	633,313	239,313
Projects /Other Resources Expended		77,128	56,585	133,713	57,636
Launch/startup cost/ Depreciation		3,984	-	3,984	5,312
Governance/ Set up cost/Support Cost		19,485	-	19,485	54,164
<b>Net gains/(losses) on investments</b>	3	<b>495,805</b>	<b>294,690</b>	<b>790,495</b>	<b>356,425</b>
<b>Transfers between funds</b>			-	-	-
<b>Other recognised gains/ (losses)</b>			-	-	-
Net movement in funds		(67,258)	127,998	60,739	(19,285)
Reconciliation of funds			-	-	-
Funds brought forward		112,579		112,579	131,864
<b>Net movement in funds and funds balance carried forward as at 31 December 2022</b>		<b>45,321</b>	<b>127,998</b>	<b>173,318</b>	<b>112,579</b>

<b>MEDICS ACROSS CONTINENTS</b>			
<b>Balance Sheet</b>			
<b>as at 31 December 2022</b>			
		<b>Dec-22</b>	<b>Dec-21</b>
		<b>Total</b>	<b>Total</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Equipment at cost		40,749	39,674
Accumulated depreciation		(31,225)	(31,875)
Fixtures and fittings at cost		45,917	45,917
Accumulated depreciation		(41,849)	(37,780)
<b>TOTAL FIXED ASSETS</b>	5	<b>13,593</b>	<b>15,937</b>
<b>CURRENT ASSETS</b>			
Debtors and accrued income		667	667
Receivable		18,469	18,527
Equal/FairFX Card Ac (1210)		770	
Cash at bank and in hand		139,818	77,448
		<b>159,725</b>	<b>96,642</b>
Net Current assets/(Liabilities)		<b>173,318</b>	<b>112,579</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>173,318</b>	<b>112,579</b>
<b>FINANCED BY:</b>			
Unrestricted funds		173,318	112,579
Restricted Funds		-	-
<b>TOTAL FUNDS</b>	6	<b>173,318</b>	<b>112,579</b>

For the year ending 31 December 2022, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

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

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

DR MATIN KHALID MAHMUD SHERIFF

Trustee

25th October 2023

## **MEDICS ACROSS CONTINENTS**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 December 2022**

##### **c. ACCOUNTING POLICIES**

###### **Basis of preparation**

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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

###### **Cash flow statement**

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

###### **Going concern**

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

###### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

###### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

###### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.

c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

### **Fixed assets**

All fixed assets are initially recorded at cost.

### **Depreciation**

The fixed assets are written down over their useful economic lives at the following rates

Office equipment – 25% on cost

### **Pensions**

The charity recognises the requirement to offer a pension scheme to eligible employees, however as of 31<sup>st</sup> December 2022, all employees have opted-out.

<b>MEDICS ACROSS CONTINENTS</b>				
<b>NOTES TO THE ACCOUNTS</b>				
<b>FOR THE YEAR ENDED 31 DECEMBER 2022</b>				
<b>Note 2.</b>	<b>TOTAL INCOMING RESOURCES</b>			
	Voluntary Income	<b>Dec-22</b>	<b>Dec-21</b>	
	<b>Un-restricted:</b>			
	Donations, Legacies and similar incoming resources	428,547	314,283	
	<b>Restricted:</b>			
	Other direct Collections	422,688	22,857	
		<b>851,235</b>	<b>337,140</b>	
<b>Note 3.</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Dec-22 Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Launch/startup cost/ Depreciation	3,984		3,984
	Project cost/other resources expended	133,713		133,713
	Programme Cost	633,313	19,485	652,798
		<b>771,010</b>	<b>19,485</b>	<b>790,495</b>
	The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.			
	<b>Operating Surplus/(Deficit) is after charging:</b>			<b>Dec-22</b>
				<b>£</b>
	Accountancy, Taxation and other Services			600
				<b>600</b>
<b>Note 4.</b>	<b>TRUSTEES REMUNERATION</b>			
	The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2022: £nil)			
<b>Note 5.</b>	<b>FIXED ASSETS</b>	<b>Equipment</b>	<b>Fixture &amp; Fitting</b>	<b>Dec-22</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cost	39,674	45,917	85,591
	Additions	-	-	-
	Revaluation	-	-	-
	Disposal	-	-	-
	<b>Total Costs</b>	<b>39,674</b>	<b>45,917</b>	<b>85,591</b>
	<b>Depreciation</b>			
	Balance brought forward	31,875	37,780	64,342
	Charge for the year	1,950	2,034	5,312
	Revaluation	-	-	-
	Impairment	-	-	-
	Disposal	-	-	-
	Transfers	-	-	-
	<b>Balance carried forward</b>	<b>33,824</b>	<b>39,814</b>	<b>73,638</b>
<b>Note 6.</b>	<b>Total Funds</b>			<b>Dec-22</b>
				<b>£</b>
	Reserve brought Forward			112,579
	<b>Surplus/(Deficit) for the year</b>			60,739
				<b>173,318</b>
				<b>131,864</b>
				<b>(19,285)</b>
				<b>112,579</b>



## **MEDICS ACROSS CONTINENTS**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 December 2022**

##### **Note 7 TAXATION**

MEDICS ACROSS CONTINENTS is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.