

MEDIC ASSIST INTERNATIONAL

(A company limited by guarantee and not having a share capital)

Accounts – 31st December 2013

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**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2013**

BOARD OF DIRECTORS	S Bryans (appointed 16th August 2013) I Frith Dr J Gilbert A Hall E Jeevaratnam N Purdy R Sattin P Spens
COMPANY SECRETARY	J Earwicker
REGISTERED OFFICE	11 Kysbie Close Abingdon Oxfordshire OX14 1XZ
REGISTERED NUMBER	4833454 Registered in England and Wales
REGISTERED CHARITY NUMBER	1104760
BANKERS	National Westminster Bank Plc 11 Market Place Abingdon Oxfordshire OX14 3HH CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
INDEPENDENT EXAMINERS	A J Carter & Co Chartered Accountants 22b High Street Witney Oxfordshire OX28 6RB

REPORT OF THE DIRECTORS AND GENERAL INFORMATION for the year ended 31st December 2013 (continued)

The Directors submit their Report to the Ninth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31 December 2013

STRUCTURE AND GOVERNANCE

Medic Assist International is incorporated as a Company Limited by Guarantee under the Companies Act 1985 and is governed by its Memorandum and Articles of Association. The Board of Directors has held four meetings, two by means of telephone conferencing (with thanks to G Cowan for the gift of this service). The Finance Group continued to oversee the development and implementation of the approved Budget. The Council of Reference was disbanded after careful consideration. Members were thanked for their contribution. The Board invited a few individuals to act as occasional advisors. The company is a registered charity.

PURPOSE

Medic Assist International exists to build capacity in healthcare facilities among peoples suffering persecution and oppression

MAI does not establish its own independent identity in countries outside the UK. Rather, it works to enable indigenous international partners to achieve their realistically self-sustainable projects.

MAI aims to

- **save lives and relieve suffering**, through healthcare interventions and related activities,
- **support indigenous healthcare professionals** who are caring for people in crisis,
- **restore disrupted or needy healthcare systems** to effective, independent operation,
- **assist new initiatives** in holistic healthcare and the relief of poverty

ACTIVITIES AND PARTNERSHIPS

MAI volunteers and staff have visited our Project Partnerships in South Africa, South Sudan and Sri Lanka during this period in support of the aims above.

We have continued to provide funding for

- the running costs of the In Patient facilities at Goli Hospital (aims 1, 3 and 4)
- support of Home Care Givers working in an innovative project with HIV/Aids patients in KwaZulu Natal (aims 1,2 and 4)
- palliative care to patients in isolated rural locations around Ngora, Uganda, including the provision of salaries, stipends, transport and consumables (aims 1, 2 and 4)
- the employment of additional doctors at Navajeevana Health Centre, Sri Lanka to enable additional earned income to support health outreach to needy communities in the north and east of the island (aims 2, 3 and 4)
- and begun a fund to enable a clinic facility to be built in Embo, KwaZulu Natal (aim 4)

Practical support has been provided in the following manner

- Dr John Gilbert made two visits at his own expense, continuing to provide for identified staff training needs at Goli, South Sudan, for which we and EPC thank him (aim 2)
- Emil Jeevaratnam visited Navajeevana in Sri Lanka at his own expense to review progress with the Partnership Project
- The Executive Director visited Goli also to create new MAI video materials
- A volunteer team of 10 persons, led by the Executive Director, visited and worked with our Partners in Embo, KwaZulu Natal, additionally they raised funds for mobility aids, including wheelchairs which had been requested (aim 1)

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2013 (continued)**

MAI has continued with its agreed strategy of inviting International Partners to the UK to share, first hand, the needs of their projects so as to build relationships with donors and clear accountability. MAI hosted UK tours with our Partners from Sudan and South Africa. Both tours were extremely helpful in raising awareness and support of all kinds.

The status of our Partnerships is as follows

- We renewed our agreement with EPC in January which envisaged the continuance of a MAI grant to fund the running costs of the Out Patient facility at Goli on a reducing basis until mid-2015. However, we have been delighted that EPC has determined that their income generation activities will enable them to take full responsibility at Goli from January 2014. This is a major achievement, although much remains to be accomplished there. MAI will continue to offer practical support as requested.
- Our Partnership agreement with Power of God Community Church in KwaZulu Natal is being revised in the light of our hope that it may be possible to fund the building of the Clinic facility, this will be dependent on the potential collaboration of the KZN Health Authority regarding running costs.
- Our Partnership Agreements with Sri Lanka and Uganda are in place for 2014 and will be due for review in 2015.

We continue to be immensely grateful to our relatively small nucleus of generous personal supporters, many of whom give through standing orders. This has meant that all of our agreed grants to Partners have been fulfilled as necessary. In addition, several significant grants have been obtained from other Charitable Trusts, most noticeably ECHO, the Souter Charitable Trust, the Sandringham Trust and the TBF Thompson Trust. Once again, we participated with considerable success in the Big Give Christmas Challenge and are very grateful to the Reed Foundation for their support as our Charity Champion.

The Board is expecting that the forthcoming year will be one in which we re-examine our vision and related structures, methodologies and policies, in part due to difficulties in funding back office functions and in part due to the desire of the Executive Director to reduce his hours from January 2015.

RESERVES POLICIES

The Board of Directors' policy objective is to maintain a reserve equivalent to three months operating costs, in relation to both our projects and MAI management and administration.

INVESTMENT POLICY

Aside from retaining a prudent amount of reserves each year most of the company's funds are to be spent in the short term so there are no funds currently available for long term investment. Any funds available in the short term are placed in the deposit accounts as they need to be on instant access.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the company for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2013 (continued)**

Statement of Directors' Responsibilities (continued)

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The directors are responsible for keeping adequate accounting records that 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MITIGATION OF RISK

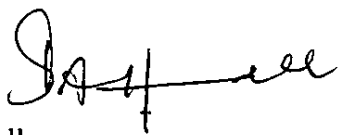
The Directors continue to monitor the risks associated with an international set of partnerships. Where risks have been identified, there is a clear agreement of how to mitigate such risks.

DIRECTORS

The Directors have served throughout the year except as indicated on page one. The Directors are appointed by the Board and meet regularly throughout the year to review all aspects of the Charitable Company. The composition of the Board is kept under review and additional members are recruited should the need arise.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 10th April 2014 and signed on its behalf by



D A Hall
Director and Chairman of the Board

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of Medic Assist International for the year ended 31st December 2013, which are set out on pages 6 to 10

Respective Responsibilities of Directors and Examiner

The Directors (who are also the Trustees of the charity for the purposes of company law) are responsible for the preparation of the accounts. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M D A Gyde FCA DChA

A J Carter & Co
Chartered Accountants
22b High Street
Witney
Oxon
OX28 6RB

10th April 2014

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31st December 2013

				2012
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Incoming Resources				
<i>Incoming resources from generated funds</i>				
2 Voluntary income	28,725	149,268	177,993	155,135
Activities for generating funds	-	-	-	9,315
Incoming resources from charitable activities	-	20,910	20,910	-
Investment income on interest received	47	-	47	112
Total incoming resources	<u>28,772</u>	<u>170,178</u>	<u>198,950</u>	<u>164,562</u>
Resources Expended				
3 <i>Costs of generating funds</i>	5,885	3,533	9,418	5,845
4 <i>Charitable activities</i>	56,140	107,341	163,481	205,008
5 <i>Governance costs</i>	1,103	-	1,103	960
Total resources expended	<u>63,128</u>	<u>110,874</u>	<u>174,002</u>	<u>211,813</u>
Net income for the year and incoming resources before transfers	(34,356)	59,304	24,948	(47,251)
Transfers between funds	<u>25,855</u>	<u>(25,855)</u>	-	-
Net movement in funds	(8,501)	33,449	24,948	(47,251)
TOTAL FUNDS brought forward	<u>4,973</u>	<u>42,142</u>	<u>47,115</u>	<u>94,366</u>
TOTAL FUNDS carried forward	<u>£(3,528)</u>	<u>£75,591</u>	<u>£72,063</u>	<u>£47,115</u>

There were no recognised gains or losses other than those included in the statement of financial activities

The notes on pages 8 to 10 part of these financial statements

Registered in England: 4833454

MEDIC ASSIST INTERNATIONAL

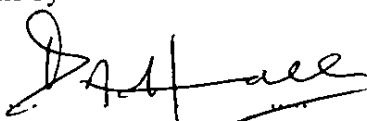
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BALANCE SHEET		31st December 2013		2012
Notes		£	£	£
	FIXED ASSETS			
7	Tangible assets		-	<u>512</u>
	CURRENT ASSETS			
	Debtor - Gift Aid tax refund	2,139		9,686
	Bank balances	70,678		36,108
	Cash in hand	<u>236</u>		<u>1,769</u>
		73,053		47,563
	CREDITORS Amounts falling due in one year			
	Accruals	<u>990</u>		<u>960</u>
	NET CURRENT ASSETS		<u>72,063</u>	<u>46,603</u>
8	NET ASSETS		<u>£72,063</u>	<u>£47,115</u>
	Represented by			
	General Fund		(3,528)	4,973
9	Restricted funds		<u>75,591</u>	<u>42,142</u>
			<u>£72,063</u>	<u>£47,115</u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008)

For the financial year ended 31st December 2013 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and no notice has been deposited under section 476 The directors acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus for the financial year in accordance with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

The accounts were approved by the board of directors on 10th April 2014 and signed on its behalf by


D A Hall - Director

The notes on pages 8 to 10 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2013**

1 Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards

a) Accounting Convention -

The financial statements have been prepared in accordance with the Accounting and Reporting Charities Statement of Recommended Practice (SORP) and prepared under the historical cost convention, and the Financial Reporting Standard for smaller entities (effective April 2008)

b) Incoming Resources -

Donations specified by the donor as being for revenue purposes are credited to the income and expenditure account in the year in which the related expenditure is charged. Donations specified by the donor as being for the purchase of depreciable fixed assets are amortised over the expected useful life of the relevant asset

c) Resources Expended -

The costs of generating voluntary income represent the costs of securing donations. All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay

d) Allocation of Expenditure -

The charity maintains full records of costs of each department so as to allocate expenditure between functions. Relevant overheads have been apportioned, as required by the SORP and detailed in note 3 below. This provides a fair comparison between income received for a particular activity and its related expenditure

e) Depreciation -

Depreciation of tangible fixed assets is provided on a straight line basis at rates estimated to write off the asset over its useful life

IT equipment - 33⅓% per annum

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
Gifts and donations	<u>£28,725</u>	<u>£149,268</u>	<u>£177,993</u>	<u>£155,135</u>

3 Costs of Generating Funds

Fundraising costs	<u>£5,885</u>	<u>£3,533</u>	<u>£9,418</u>	<u>£5,845</u>
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NOTES TO THE ACCOUNTS
for the year ended 31st December 2013 (continued)

4 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
Project expenditure	-	107,341	107,341	150,984
Office costs	8,862	-	8,862	6,712
Staff costs	46,766	-	46,766	46,801
Depreciation	512	-	512	511
	<u>£56,140</u>	<u>£107,341</u>	<u>£163,481</u>	<u>£205,008</u>

5 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
Trustees' meeting expenses	113	-	113	-
Accountancy	990	-	990	960
	<u>£1,103</u>	<u>£ -</u>	<u>1,103</u>	<u>£960</u>

6 Staff Costs

	2013 £	2012 £
Salaries (including employer's national insurance)	39,697	41,232
Pension contributions	<u>7,069</u>	<u>5,569</u>
	<u>£46,766</u>	<u>£46,801</u>

Average number of employees 1 1

All staff are employed by the charitable company and no employees were paid more than £60,000 per annum

NOTES TO THE ACCOUNTS
for the year ended 31st December 2013 (continued)

7 Tangible Assets

	IT Equipment
Cost	£
At 1 1 13	3,066
Additions	-
At 31 12 13	<u>3,066</u>
Depreciation	
At 1 1 13	2,554
Charge for the year	<u>512</u>
At 31 12 13	<u>3,066</u>
Net Book Values	
At 31 12 13	£ -
At 31 12 12	<u>£512</u>

All the above assets are held to further the main objects of the charity

8 Analysis of Net Assets by Fund

	General Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
Fixed assets	-	-	-	512
Current assets	(2,538)	75,591	73,053	47,563
Current liabilities	<u>(990)</u>	<u>-</u>	<u>(990)</u>	<u>(960)</u>
	<u>£(3,528)</u>	<u>£75,591</u>	<u>£72,063</u>	<u>£47,115</u>

9 Restricted Funds

	Balance at 1 1 13	Income	Expenditure	Transfers	Balance at 31 12 13
	£	£	£	£	£
Nigeria	(1,715)	1,863	(5)	(143)	-
South Sudan	16,402	29,026	(22,781)	(3,998)	18,649
South Africa	-	60,595	(45,147)	(11,513)	3,935
South Africa Clinic	12,413	71,702	(30,988)	(8,873)	44,254
Sri Lanka	3,940	2,065	-	(392)	5,613
Uganda	<u>11,102</u>	<u>4,927</u>	<u>(11,953)</u>	<u>(936)</u>	<u>3,140</u>
	<u>£42,142</u>	<u>£170,178</u>	<u>£(110,874)</u>	<u>£(25,855)</u>	<u>£75,591</u>

10 Transactions with Directors

There were no transactions with directors which require disclosure