

MEDIC ASSIST INTERNATIONAL

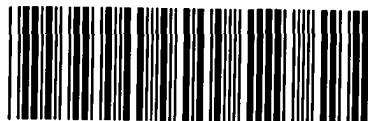
(A company limited by guarantee and not having a share capital)

Accounts – 31st December 2018

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THURSDAY



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COMPANIES HOUSE

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2018**

BOARD OF DIRECTORS

S Bryans
Jennifer Corps (appointed 26th April 2018)
A Dipper
Dr J Gilbert (resigned 28th February 2018)
E Jeevaratnam (resigned 9th April 2018)
N Moore
Francesca Parker (appointed 13th October 2018)
S Sanderson

COMPANY SECRETARY

S Travis

REGISTERED OFFICE

6 Grosvenor Road
Banbury
OX16 5HN

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 2018 (continued)

The Directors submit their Report to the Twelfth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31st December 2018.

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 three meetings during the year. The Finance Group continued to oversee the development and implementation of the approved Budget. 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

In 2018, MAI contributed to providing health and social care to approximately 8,200 people. Public health information on HIV, tuberculosis (TB), child health and cancer were provided to approximately 14,000 people during 2018.

Strategy:

The Board recognized a potential to provide services to larger NGOs that can bring income to support the core costs of the charity. In 2018, an assessment of other charities working in overseas healthcare affirmed the need for a service providing extra capacity and capability for hospitals and healthcare clinics that share MAI values. Further development of the proposed service has not yet progressed due to organisational capacity.

South Africa:

Our excellent partnership with Embo Community Church (ECC) entered its 10th year. In 2018, we supported five Community Caregivers to provide home-based care to patients living with HIV as well as covering the maintenance, security, TB nurse and patient transport costs at ECC's Primary Healthcare Clinic. The clinic's nursing staff, medicines and consumables are all funded by the local Health Authority. We are working with ECC to establish local revenue streams that can support the work long term.

2018 achievements:

- Started TB patient care through supporting the position of a part-time TB nurse. Although, the KwaZulu Natal Health Authority had verbally committed to fund TB patient care running costs they have since stated that funding restraints currently prevents them doing so.

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2018 (continued)

ACTIVITIES AND PARTNERSHIPS (continued)

- In 2018, the Community Caregivers provided nursing care and support for 127 patients and their families. During the year, 74 (58%) clients have been discharged, no longer needing the care and support from caregivers.
- In 2018, the clinic managed 25,023 appointments including the pharmacy from approximately 15,000 patients, including 2,188 child health appointments for under-fives, 485 appointments for TB patients and 3,120 HIV patient health checks and counselling appointments.

Nepal:

We started a new partnership in 2018 with United Mission for Nepal, supporting an ongoing HIV and AIDS programme in two districts where there is a higher prevalence of HIV. The project will establish local capacities for HIV prevention, treatment and care that can be sustained into the future. It includes, (i) a public health element, raising awareness about HIV amongst youth and migrant workers through youth peer educators, and church leaders and volunteers. (ii) Care and support for people living with HIV, including home-based care and means of generating household income. (iii) Supporting local government and civil society to establish a sustainable local response to HIV.

2018 achievements:

During 2018 53 peer educators (PE) were trained under UNICEF HIV peer education training guidelines. The peer educators promoted awareness about HIV and Adolescent Reproductive Sexual Health in schools, youth clubs and local community centres, reaching 1,437 adolescents. 1582 migrant labourers, their spouses and young people participated in 28 HIV PE orientation events and church volunteer awareness activities. 125 people living with HIV (PLHIV) received healthcare and psychosocial care and support. 120 PLHIV received counselling at the HIV and counselling centre. 85 PLHIV being were provided with Community Based Home Care. 95 children affected by AIDS (CABA) received school materials assisting them to stay in school. 59 PLHIV received vocational/entrepreneurship training and started a small income generating enterprise, improving both their household income and self-esteem.

India:

In 2018 we started partnering with Emmanuel Hospital Association via a project that will extend the palliative care service of a Christian hospital in a remote rural area. The project will improve the quality of life of patients and families living with life limiting illnesses like cancer, HIV, organ failure and neurological conditions. MAI support will enable the service to provide (i) home-based nursing care for 100 patients at a time. (ii) Train community volunteers to be involved in home-based care. (iii) Provide bereavement support to families (iv) Raise community awareness about cancer, its causes and treatment options (v) Assist in the support of palliative care outpatient appointments and in-patient admissions. During the project three-year implementation period local revenue streams will be developed to support the palliative care work long term.

2018 achievements:

In 2018, 167 patients and their families received compassionate and competent home-based care, exceeding the annual target of 90. The project supported 219 palliative care outpatient visits and 64 in-patient admissions. 132 cancer awareness meetings, reaching 8,368 people. 97 volunteers received palliative home-based care and bereavement support training, 29 of which are now actively providing volunteer care to patients.

**REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2018 (continued)****ACTIVITIES AND PARTNERSHIPS (continued)****South Sudan:**

Partnering with the Dioceses of Kajo Keji the project aims to build and equip a health clinic, train staff and pay salaries for two years. The building of a primary health post was completed in early 2017. The outbreak of conflict in the area, in early 2017, caused the local population to flee into neighboring Uganda, including the diocese staff. We are staying in touch with the Kajo Keji diocese team currently living in Uganda.

There was no activity on this project during 2018.

Partnerships:

In 2018, we had two successful fundraising visits to the UK from our partners in South Africa and India. Reporting back to supporters about project achievements and establishing new support.

We continue to be immensely grateful to our relatively small nucleus of generous personal supporters, many of whom give through standing orders. In addition, several significant grants have been obtained from other Charitable Trusts, most noticeably ECHO, TBF Thompson Trust and the Grassroots Charitable Trust. Once again, we had a successful Annual Appeal called Twice Gold, and we are most grateful to the generous benefactors who pledged to match donations from our supporters.

The Board is expecting that the forthcoming year will be one in which we look to invest in the charities fundraising capabilities, looking to employ a part-time Lead Fundraiser. The aims being to i) increase our mailing list, this having been significantly reduced through alignment with new GDPR regulations. ii) increase supporter engagement in the charity and iii) increase the number of regular givers.

During the year two long-serving Directors resigned through pressure of work and changes in circumstances. We thank them both for their dedication and support over many years.

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. At 31 December 2018 the reserves held were below the level required by our policy. The Board plans to appoint a Lead Fundraiser, aiming to increase the charities annual income to enable the reserves policy to be met.

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.

SAFEGUARDING POLICY

The Board developed and adopted its policy in this area during the year, based on best practice.

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2018 (continued)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

Company 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 of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper 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 1985. 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 will be undertaking a review of all MAI risk management policies during 2019.

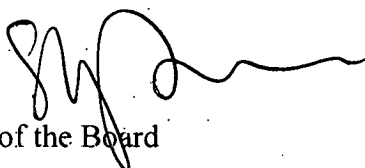
DIRECTORS

The Directors have served throughout the year 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. Discussions are underway to add needed skills to the Board as soon as possible in 2019.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 27th April 2019 and signed on its behalf by:

Stephen Sanderson
Director and Chairman of the Board



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Medic Assist International for the year ended 31st December 2018.

Responsibilities and Basis of Report

As the charity's trustees (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 charitable 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

I have completed my examination. I confirm that 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 charitable company as required by section 386 of the 2006 Act; or
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 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.

MDA Gyde FCA DChA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

29th May 2019

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31st December 2018

				2017
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income from:				
3 Gifts and donations	25,778	91,102	116,880	139,165
Activities for generating funds	135	15,555	15,690	15,367
Charitable activities	-	-	-	17,653
Investment income on interest received	21	-	21	18
Total income	<u>25,934</u>	<u>106,657</u>	<u>132,591</u>	<u>172,203</u>
Expenditure on:				
4 Costs of raising funds	2,399	6,059	8,458	7,867
5 Charitable activities	48,301	69,989	118,290	186,363
Total expenditure	<u>50,700</u>	<u>76,048</u>	<u>126,748</u>	<u>194,230</u>
Net income for the year and incoming resources before transfers	(24,766)	30,609	5,843	(22,027)
Transfers between funds	<u>19,197</u>	<u>(19,197)</u>	<u>-</u>	<u>-</u>
Net movement in funds	(5,569)	11,412	5,843	(22,027)
TOTAL FUNDS brought forward	<u>17,823</u>	<u>23,328</u>	<u>41,151</u>	<u>63,178</u>
TOTAL FUNDS carried forward	<u>£12,254</u>	<u>£34,740</u>	<u>£46,994</u>	<u>£41,151</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 9 to 12 part of these financial statements.

MEDIC ASSIST INTERNATIONAL

8.

BALANCE SHEET		31st December 2018		2017
Notes		£	£	£
	FIXED ASSETS			
8	Tangible assets		-	<u>376</u>
	CURRENT ASSETS			
	Debtors and prepayments	11,017		5,989
	Bank balances	39,882		39,419
	Cash in hand	<u>15</u>		<u>5</u>
		50,914		45,413
	CREDITORS: Amounts falling due in one year			
	Accruals	<u>3,920</u>		<u>4,638</u>
	NET CURRENT ASSETS		<u>46,994</u>	<u>40,775</u>
9	NET ASSETS		<u>£46,994</u>	<u>£41,151</u>
	Represented by:			
	General Fund		12,254	17,823
10	Restricted funds		<u>34,740</u>	<u>23,328</u>
			<u>£46,994</u>	<u>£41,151</u>

For the year ended 31st December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

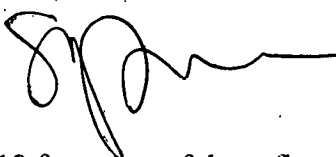
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

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

These accounts were approved by the board of directors and authorised for issue on: 27th April 2019 and are signed on their behalf by:

S. Sanderson - Director



The notes on pages 9 to 12 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2018**

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 Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Incoming Resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2018 (continued)

f) Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities.

g) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Office equipment	25%

h) Debtors

Debtors and prepayments are recognised at the settlement amounts due.

i) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

2. 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.

3. Gifts and Donations

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
Gifts and donations	<u>£25,778</u>	<u>£91,102</u>	<u>£116,880</u>	<u>£139,165</u>

4. Costs of Generating Funds

Fundraising costs	<u>£2,399</u>	<u>£6,059</u>	<u>£8,458</u>	<u>£7,867</u>
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NOTES TO THE ACCOUNTS
for the year ended 31st December 2018 (continued)

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Project expenditure	-	68,508	68,508	119,499
Office costs	7,379	1,481	8,860	14,027
Staff costs	39,698	-	39,698	51,125
Governance costs (below)	<u>1,224</u>	<u>-</u>	<u>1,224</u>	<u>1,712</u>
	<u>£48,301</u>	<u>£69,989</u>	<u>£118,290</u>	<u>£186,363</u>

6. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Trustees' meeting expenses	-	-	-	155
Accountancy	1,008	-	1,008	960
Legal and professional	<u>216</u>	<u>-</u>	<u>216</u>	<u>597</u>
	<u>£1,224</u>	<u>£ -</u>	<u>£1,224</u>	<u>£1,712</u>

7. Staff Costs

	2018	2017
	£	£
Salaries (including employer's national insurance)	37,684	45,075
Pension contributions	<u>2,014</u>	<u>6,050</u>
	<u>£39,698</u>	<u>£51,125</u>

Average number of employees	1	2
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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 2018 (continued)

8. Tangible Assets

	IT Equipment
Cost	£
At 1.1.18	2,028
Additions	<u>-</u>
At 31.12.18	<u>2,028</u>
Depreciation	
At 1.1.18	1,652
Charge for the year	<u>376</u>
At 31.12.18	<u>2,028</u>
Net Book Values	
At 31.12.18	£ <u>-</u>
At 31.12.17	<u>£376</u>

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

9. Analysis of Net Assets by Fund

	General Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Fixed assets	-	-	-	376
Current assets	38,660	12,254	50,914	45,413
Current liabilities	<u>(3,920)</u>	<u>-</u>	<u>(3,920)</u>	<u>(4,638)</u>
	<u>£34,740</u>	<u>£12,254</u>	<u>£46,994</u>	<u>£41,151</u>

10. Restricted Funds

	Balance at 1.1.18	Income	Expenditure	Transfers	Balance at 31.12.18
	£	£	£	£	£
India	-	28,735	(18,662)	(5,460)	4,613
Lebanon	-	3,000	(3,000)	-	-
Nepal	-	44,338	(34,063)	(8,424)	1,851
South Africa	5,043	30,174	(20,323)	(5,150)	9,744
South Africa Clinic	24	-	-	(49)	(25)
South Sudan	18,261	410	-	(78)	18,593
Sri Lanka	-	-	-	(36)	(36)
	<u>£23,328</u>	<u>£106,657</u>	<u>£(76,048)</u>	<u>£(19,197)</u>	<u>£34,740</u>

11. Transactions with Directors

There were no transactions with directors which require disclosure.