

Company Registration No. 06296236 (England and Wales)  
Charity Registration No. 1121578 (England and Wales)

**MEDICAL AID FILMS LIMITED**  
(Limited by guarantee and not having a share capital)

**TRUSTEES' REPORT**  
**AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

# MEDICAL AID FILMS LIMITED

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# MEDICAL AID FILMS LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Alexander Brick Michael de Lathauwer Natalie Greenwold (resigned July 2016) Eric Jauniaux Anthony Pins Richard Meredith (Chair) Aude Thibaut de Maisieres Charlotte Imbert (appointed September 2015) Gwyneth Lewis (appointed December 2015) Gerri McHugh (appointed July 2016) Alex Moore (appointed July 2016)
<b>Chief Executive Officer</b>	Catherine McCarthy (from September 2014)
<b>Secretary</b>	Alexander Brick
<b>Company number</b>	06296236
<b>Charity number</b>	1121578
<b>Registered office</b>	124 Finchley Road London NW3 5JS
<b>Auditors</b>	Lewis Golden LLP 40 Queen Anne Street London W1G 9EL
<b>Bankers</b>	Barclays Bank Plc 1 Churchill Place London E14 5HP

# **MEDICAL AID FILMS LIMITED**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015**

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The trustees (who are also the directors) are pleased to present their report, together with the financial statements of the company for the year ended 31 December 2015, which also represents the Directors' report as required by s415 of the Companies Act 2006. The comparative represents the year ended 31 December 2014.

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 (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charity's memorandum and articles of association.

Legal and administrative information, as set out on page 1 forms part of this report.

### **Organisation**

The company's administration is under the control of the trustees, who are also the directors for the purpose of company law. The trustees during the year to 31 December 2015 were:

Alexander Brick  
Michael De Lathauwer  
Natalie Greenwold  
Eric Jauniaux  
Anthony Pins  
Richard Meredith (Chair)  
Aude Thibaut de Maisieres  
Charlotte Imbert (appointed September 2015)  
Gwyneth Lewis (appointed December 2015)

In accordance with the company's Articles of Association Eric Jauniaux and Anthony Pins retire by rotation and, being eligible, offer themselves for re-election. Charlotte Imbert, Gwyneth Lewis, Gerri McHugh and Alex Moore retire and are reappointed in accordance with article 28 of the company's Articles of Association.

### **Structure, Governance and Management**

Medical Aid Films Limited was incorporated as a company limited by guarantee on 28 June 2007 (number 06296236). The company received charitable status with the Charity Commission on 12 November 2007 (number 1121578). The company is governed by its Memorandum and Articles of Association dated 25 June 2007, which were updated on 28 January 2011.

The day to day management of the organisation is carried out by the Chief Executive Officer, with the support of the executive team. Key strategic decisions are made at regular meetings of the trustees. During 2015 a new strategy 2016 – 2020 was agreed by the Trustees and is now operational from the first quarter of 2016.

The major risks, to which the organisation is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

### **Charitable objectives for the public benefit**

Medical Aid Films was set up in response to the global crisis in maternal and new-born health to advance the education and training of health workers in low income countries through film and other media. The focus initially but not exclusively was to be on women's health and maternal health and child health.

Little high quality educational and training material currently exists for use in developing countries and, partly as a result, child and maternal mortality statistics remain high. Education in the format of film and animation can provide an important tool for improving healthcare and health literacy in many developing countries.

# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

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### Charitable objectives for the public benefit (continued)

The main focus of the Charity's work over the years has been on reducing maternal and child mortality, and largely in Africa, where over 50% of maternal and child deaths occur each year, although the resources produced by the charity can be and are used where ever there is a need. The new organisational strategy 2016-2020, in line with the Sustainable Development Goals, gives a wider brief across the life course of women's health and child health, and focusses not just on survival, but also on ensuring health and wellbeing and improving both the length and quality of life for women and children throughout course of their lives.

Working with partners Medical Aid Films develops high quality learning materials which inform and empower health workers and community members with vital skills and knowledge, encouraging healthy behaviours which impact positively on the lives and health of women and children around the world.

Partnerships are central to the vision and the organisation works with major global and academic partners along with local grassroots organisations, to reach audiences at health worker, community and individual level. There is an emphasis now on developing partnerships to provide longer term education and training and to maximising the potential of new delivery mechanisms and social media to find innovative ways to reach and directly engage with audiences.

Film content is still freely available online and digital platforms and via DVD, USB and electronically in a variety of formats to partner organisations and individuals, reaching some of the most remote communities in the world. Material is also used and distributed via health based organisations, NGOs and charities using mobile phones, tablets and other portable technologies and new partnerships in this area are of particular importance for future.

The work of the organisation is unique, in bringing together health and medical experts with creative film makers, its guiding principles are:

- Collaboration – creating lasting meaningful partnerships is central to the work
- Research – putting audiences first and understanding learning and effectiveness
- High quality production – expert review and accessible, engaging, appropriate high quality content
- Innovative delivery – reaching audiences through appropriate use of new technology

Each film has an advisory panel, bringing together specialist medical practitioners and leading global experts with experience working in the field and in-country programmes. All advisers donate their time for free to ensure that the technical content of the films is first class – offering many hours of pro bono expert medical and health advice.

The trustees confirm that in accordance with Section 4 of the Charities Act 2006, they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning their future activities.

### Achievements and performance

2015 has been a very busy and productive year for the Medical Aid Films and good progress has been made across many areas. The development of a new 5 year strategy has given greater clarity to future work and direction. There has been a significant increase in income over the 2015 period from both partners and individual donors. A number of major new partnerships have been developed including; Jhpiego, The Royal College of Obstetricians and Gynaecologists, mPowering Front Line Health Workers, GSK, and an evaluation report from Food for the Hungry. The organisation has successfully delivered on significant funding and co-production partnerships, as well as becoming more visible and widely known amongst the sector – maximising opportunities at major conferences such as ECTMIH and APHA Africa Healthcare Summit.

Through its work Medical Aid Films has ensured that its partners have been supported to save lives in some of the poorest parts of the world, bringing vital education to communities to help stop unnecessary deaths in pregnancy and childbirth. The charity has reached many more people than anticipated during 2015 with access

# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

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to best practice, quality, resources and culturally appropriate education and training, and many significant new partnerships have been created which will be built on in future years.

### Film Production

2015 saw a significant increase in new film development. There were 9 new English films and 24 new languages versions of existing films produced during the year, extending the organisations portfolio of health education and training films to a total of 234 films in 18 languages. New films have covered vital areas of women health and child health including: fistula care, new born care, respectful maternity care, antenatal and adolescent health care.

Film titles as follows:

- **Respectful Maternity Care**
- Animation produced with the White Ribbon Alliance about women's essential rights in childbirth
- **Ebola Contact Tracing**
- Animation produced with the Earth Institute at Columbia University to support community health workers responding to the Ebola crisis
- **Growing Up**
- Youth-focused film produced with Carolina for Kibera in Kenya, about growing up and puberty
- **Chlorhexidine for Umbilical Cord Care**
- Animation produced with GSK and the UN Chlorhexidine Working Group about essential new-born cord care
- **A Training Film For Fistula Nurses**
- Film produced with the Fistula Foundation to support training for nurses caring for women with obstetric fistula
- **Microlife Vital Signs Alert**
- 2 animations produced with King's College London about a new device to detect shock and high blood pressure in pregnant women
- **Obstructed Labour**
- Film funded by Vitol Foundation about management of obstructed labour
- **2015 Show-reel**
- Round-up of all our films this year

Films in new languages:

- **Bemba (Zambia)** 8 community films, funded by the Charles Hayward Foundation as part of a community outreach project in Serenje District
- **Luganda (Uganda)** 8 community films, funded by the Royal College of Paediatrics and Child Health
- **Portuguese (Mozambique)** Postpartum Haemorrhage film funded by Jhpiego Mozambique
- **French** 3 films (Ebola Contact Tracing, Chlorhexidine for Umbilical Cord Care, and Ultrasound)
- **Kinyarwanda (Rwanda)** 2 community films (What Pregnant Women Need to Eat and Is Your Child Sick?) for Women For Women Rwanda
- **Kannada (India)** Microlife Vital Signs Alert films for community and health worker audiences

Translation and dubbing of films vastly increases reach, and continues to be a cost effective means of leveraging existing content, along with maximising opportunities to re-version and re-use content on all digital platforms, social media and new devices - further increasing the value of each piece of content.

All content continues to be developed and shaped in response to need and ongoing feedback from audiences and practitioners, along with the expertise of the medical advisers on individual films.

### Partnerships and Learning

Films developed by Medical Aid Films are now used in 145 countries, through over 2000 organisations, and with 50 core partners who integrate films into educational and training programmes. There are over 2 million online views annually.

# **MEDICAL AID FILMS LIMITED**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015**

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In 2015 a report was published by the NGO, Food for the Hungry, highlighting the impact of our films on the uptake of messages and change in knowledge amongst mother leaders in rural DRC. It showed a significant increase in knowledge in predefined areas of maternal and child health as a result of watching our films, and highlighted the enormous potential of this medium for education amongst these communities.

We further in study explored the feasibility of using animations in health education on malaria for village health workers in Zimbabwe and also to shape the content of the animations to be appropriate to the context. The findings were very clear and allowed us to ensure that any content created was going to be usable, what was needed by those working in country and cost effective.

Digital platforms, new technology and social media offer new opportunities to reach audiences with educational content. The organisations films are shown on portable projectors, tablets, mobile phones, and in e- and distance learning modules, and in other innovative projects such as solar powered digital drums in Uganda.

Significant partnerships have been built and developed during 2015, and these will become increasingly important in future development. Partners provide valuable understanding of audiences and enable the organisation to develop content which responds to need, as well as ensuring that it is used in an educational setting to best advantage. Partners also gather essential feedback from viewers to ensure that there is a continuous learning cycle.

In future the organisation will develop a more systematic approach to evaluation and measurement to identify and measure change; what impact films have and what extent films increase and improves knowledge that empowers women and improves skilled health worker knowledge and practice. It is also vital to learn lessons to help improve future film making. Measurement and evaluation is becoming an increasingly important part of the organisation's work and seeking opportunities to fund this work will be vital.

### **Organisational Development**

The staff team grew cost effectively and roles have been redefined; with a 2 day per week Trusts & Foundations role, and a job share Head of Evaluation & Learning position. Ongoing volunteers were recruited throughout the year to support in the office. Brunswick Group continued to very generously offer pro bono office space.

Richard Meredith took over as Chair of the Trustees. Two new Trustees were appointed who bring expertise in women's health and international development - Gwyneth Lewis and Charlotte Imbert. The Medical Advisory Panel continues to build with new members. These will continue to be developed, and new trustees will be co-opted to the full Board, in 2016.

### **Financial Review**

The charity increased its income in 2015 and raised £498,470 in the 12 month period to 31 December 2015. Of the total income, £426,893 was from donations and grants and £70,647 was from charitable activities. Of the total income £80,620 was restricted.

New funding partnerships were developed with The Fistula Foundation, GSK, Kings College Hospital, White Ribbon Alliance and Vitol Foundation. New grants included funding from The Funding Network. A number of successful fundraising events were held throughout the year including a dinner hosted by the Belgium Ambassador in Washington DC.

Total expenditure increased over last year to £379,805 including £327,034 on charitable activities: the majority on film production, distribution and delivery and partnership projects in Africa. Of this £51,361 was restricted. As at 31 December 2015, the total reserves carried forward were £254,919 of which unrestricted reserves were £214,281. The charity's policy is to hold no less than three months' unrestricted funding and ideally six months in reserve which is between £82,000 and £164,000.

# **MEDICAL AID FILMS LIMITED**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015**

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The charity's ability to develop further continues to be dependent on its ability to develop a diverse funding base across Trusts/Foundations/Individual giving and Partner funded work. Much work is underway to build this; the launch of a new web site, development of social media, and a constant focus on delivering the highest quality content offering value for money is crucial, along with a focus on measurement evaluation and gathering stories of impact.

The Trustees are satisfied with the charity's financial position as at 31 December 2015, although continue to monitor it closely.

### **Future Plans**

Moving ahead the charity's plans are focussed on implementing the new strategy 2016 – 2020 including:

- Significantly extending the impact of films and animations through strategic partnerships that maximise audience reach and user feedback, and through utilising new technologies and social media to increase coverage and deliver content to unreached audiences
- Developing a holistic programmatic approach covering the life course of women and children targeted at survive and thrive and ensuring that content that covers key and emerging health topics for front-line health workers at clinic and community level, ensuring high quality production values and increased understanding of current practice and training needs
- Placing our women and children at the heart of work and content development and ensuring an evidenced based approach which reflects a solid understanding of audiences and needs
- Continuing to leverage and maximize value from existing resources by continuing to provide demand-led additional language and cultural adaptations of films and to explore potential for widening reach to new regions

In order to achieve the above objectives/strategy the following operational goals will be implemented:

- Grow and diversify income through donations, grants and partnerships
- Invest in our staff team to build the required skills and systems
- Demonstrate high levels of governance and management practice and accountability



# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

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### Statement of trustees' responsibilities

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

Company law requires the trustees 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 year. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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.

The trustees confirm that so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the board of trustees



Richard Meredith

8 Sept 2016

Date

# **MEDICAL AID FILMS LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED**

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We have audited the financial statements of Medical Aid Films Limited for the year ended 31 December 2015 on pages 10 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report and financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# MEDICAL AID FILMS LIMITED

## INDEPENDENT AUDITOR'S REPORT (continued) TO THE MEMBERS OF MEDICAL AID FILMS LIMITED

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### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Annual Report.



**David Edwards**  
**Senior Statutory Auditor**  
**For and on behalf of**

**Lewis Golden LLP**  
**Chartered Accountants and Statutory Auditors**  
40 Queen Anne Street  
London W1G 9EL

Date: 8 September 2016

**Medical Aid Films Limited**
**Statement of financial activities** (incorporating an income and expenditure account)

**For the year ended 31 December 2015**

		Unrestricted	Restricted	2015 Total	Unrestricted	Restricted	2014 Total (as restated)
	Note	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2	346,273	80,620	<b>426,893</b>	190,257	98,981	289,238
Charitable activities							
Film production & distribution	4	70,647	-	<b>70,647</b>	-	-	-
Investments		77	-	<b>77</b>	62	-	62
Other		853	-	<b>853</b>	-	-	-
<b>Total Income</b>		<b>417,850</b>	<b>80,620</b>	<b>498,470</b>	<b>190,319</b>	<b>98,981</b>	<b>289,300</b>
<b>Expenditure on:</b>							
Raising funds	5	53,522	-	<b>53,522</b>	49,254	-	49,254
Charitable activities							
Film production & distribution	5	274,922	51,361	<b>326,283</b>	229,621	53,446	283,067
<b>Total expenditure</b>		<b>328,444</b>	<b>51,361</b>	<b>379,805</b>	<b>278,875</b>	<b>53,446</b>	<b>332,321</b>
<b>Net income / (expenditure) for the year</b>		<b>89,406</b>	<b>29,259</b>	<b>118,665</b>	<b>(88,556)</b>	<b>45,535</b>	<b>(43,021)</b>
Transfers between funds		52,701	(52,701)	-	-	-	-
<b>Net movement in funds</b>		<b>142,107</b>	<b>(23,442)</b>	<b>118,665</b>	<b>(88,556)</b>	<b>45,535</b>	<b>(43,021)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		72,174	64,080	<b>136,254</b>	160,730	18,545	179,275
<b>Total funds carried forward</b>	14	<b>214,281</b>	<b>40,638</b>	<b>254,919</b>	<b>72,174</b>	<b>64,080</b>	<b>136,254</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

**Medical Aid Films Limited**  
**Balance sheet**

Company no. 06296236

**As at 31 December 2015**

	Note	£	2015 £	£	2014 £
<b>Fixed assets:</b>					
Tangible assets	10		<u>7,269</u>		<u>9,803</u>
			<b>7,269</b>		<b>9,803</b>
<b>Current assets:</b>					
Debtors	11	<b>3,160</b>		8,638	
Cash at bank and in hand		<b>266,099</b>		<u>128,714</u>	
		<b>269,259</b>		<b>137,352</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<b>21,609</b>		<u>10,901</u>	
<b>Net current assets / (liabilities)</b>			<b>247,650</b>		<b>126,451</b>
<b>Total assets less current liabilities</b>			<b>254,919</b>		<b>136,254</b>
<b>Total net assets</b>	13		<u><b>254,919</b></u>		<u><b>136,254</b></u>
<b>The funds of the charity:</b>	14				
Restricted income funds			<b>40,638</b>		<b>64,080</b>
Unrestricted income funds:					
General funds		<b>214,281</b>		<u>72,174</u>	
Total unrestricted funds			<b>214,281</b>		<b>72,174</b>
<b>Total charity funds</b>			<u><b>254,919</b></u>		<u><b>136,254</b></u>

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

Approved by the trustees on 8 September 2016 and signed on their behalf by



Anthony Pins  
Trustee

**Medical Aid Films Limited**  
**Statement of cash flows**

**For the year ended 31 December 2015**

	Note	2015 £	£	2014 £	£
<b>Cash flows from operating activities</b>	15				
<b>Net cash provided by / (used in) operating activities</b>			142,808		(21,377)
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		77		62	
Purchase of fixed assets		(5,500)		(311)	
<b>Net cash provided by / (used in) investing activities</b>			(5,423)		(249)
<b>Change in cash and cash equivalents in the year</b>			137,385		(21,626)
Cash and cash equivalents at the beginning of the year			128,714		150,340
<b>Cash and cash equivalents at the end of the year</b>	16		266,099		128,714

**1 Accounting policies**

**a) 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) and the Companies Act 2006.

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

**b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)**

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102), the restatement of comparative items was required. The policies under the Charity's previous accounting framework are not materially different to FRS 102 and have not impacted on the fund balances, the allocation of funds between restricted and unrestricted or the net movement in funds.

Preparation of the financial statements in accordance with the Charities SORP (FRS 102) has resulted in the following changes in presentation:

1. Support costs and governance costs for the year ended 31 December 2014 have been reallocated to expenditure on raising funds and expenditure on charitable activities, which has resulted in an increase in expenditure on raising funds of £1,041 and an increase in expenditure on charitable activities of £45,455.

2. Under previous Generally Accepted Accounting Practice, the Charity took advantage of the small companies' exemption from preparing a cash flow statement. Under the Charities SORP (FRS 102), the Charity has prepared a Statement of Cash Flows for the year ended 31 December 2014 and for the year ended 31 December 2015.

The date of transition to the Charities SORP (FRS 102) was 1 January 2014.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

**(i) Donations**

Donations and grants are recognised when received by the charity. Where practical, donations in kind and donated services and facilities are recognised as voluntary income at the fair value of the resources received, when the resources are received.

**(ii) Income tax credits recoverable on donations**

Tax credits are accrued when receivable.

**(iii) Bank interest receivable**

Bank interest is accrued when receivable.

**f) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**For the year ended 31 December 2015**

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**1 Accounting policies (continued)**

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds which have been set aside by the trustees for a specific purpose. The purpose and uses of the designated funds are in relation to personnel costs. Transfers are made to the designated fund from the general fund to cover designated expenditure where necessary.

**g) 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.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of offering fellowships and delivering related services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

**h) Allocation of support costs and governance costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

• Fundraising	25%
• Film production & distribution	70%
• Governance costs	5%

Of the total auditor's remuneration included in governance cost 10% has been allocated to cost of raising funds.

**i) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £100. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Plant and machinery	20% straight line
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**j) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k) 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. Cash balances exclude any funds held on behalf of service users.



**For the year ended 31 December 2015**

**1 Accounting policies (continued)**

**l) 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 after allowing for any trade discounts due.

**m) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**n) Foreign currency**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2015 total Total £	2014 Total £
Donations and grant income	227,773	80,620	<b>308,393</b>	225,598
Donations in kind (note 3)	118,500	–	<b>118,500</b>	63,640
	<b>346,273</b>	<b>80,620</b>	<b>426,893</b>	<b>289,238</b>

**3. Donation in kind**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Professional services	76,000	–	<b>76,000</b>	35,640
Provision of office space	27,000	–	<b>27,000</b>	16,000
Bookkeeping and payroll	7,000	–	<b>7,000</b>	7,000
Donated equipment	5,500	–	<b>5,500</b>	–
Auditor's remuneration and accountancy charges	3,000	–	<b>3,000</b>	5,000
	<b>118,500</b>	<b>–</b>	<b>118,500</b>	<b>63,640</b>

**4 Income from charitable activities**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Film production and distribution	70,647	–	<b>70,647</b>	–
Total income from charitable activities	<b>70,647</b>	<b>–</b>	<b>70,647</b>	<b>–</b>

Medical Aid Films Limited  
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For the year ended 31 December 2015

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	Analysis of expenditure					2014 Total £
	Cost of raising funds £	Charitable activities	Film production & distribution £	Governance costs £	Support costs £	
Staff costs (Note 6)	35,556		106,553	6,962	-	154,686
Cost of raising funds						
Fundraising expenses	2,177		-			2,900
Fundraising consultancy	1,800		-			-
PR literature and brochures						10,013
Direct costs						
Film production & distribution			68,390			79,664
Field project expenses	-		-			1,758
Travel expenses	-		799			1,449
Medics expertise	-		76,000			35,640
Indirect and Support costs						
Recruitment	-		-			1,700
Conference attendance	-		-		3,145	-
Website and email	-		-		3,827	449
Legal and professional	-		-		180	1,162
Consultancy	-		20,762			-
Office equipment					154	-
Bad debts						1,177
Office rent and expenses					27,000	16,000
Auditor's remuneration				7,510		7,410
Accountancy charges						3,000
Bookkeeping and payroll					7,850	7,000
Insurance					1,807	413
Bank charges					132	439
Sundry					1,167	528
Depreciation on fixed assets					8,034	6,933
	39,533		272,504	14,472	53,296	332,321
Support costs	13,238		37,565	2,493	(53,296)	-
Governance costs	751		16,214	(16,965)	-	-
<b>Total expenditure 2015</b>	<b>53,522</b>		<b>326,283</b>	<b>-</b>	<b>-</b>	<b>332,321</b>
<b>Total expenditure 2014</b>	<b>49,258</b>		<b>283,067</b>	<b>-</b>	<b>-</b>	<b>332,325</b>

Of the total expenditure, £328,444 was unrestricted (2014: £278,875) and £51,361 was restricted (2014: £53,446). Of the restricted expenditure for 2015, £29,819 was staff cost and £21,542 was film production and distribution.

**For the year ended 31 December 2015**

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2015 £	2014 £
Salaries and wages	143,885	141,542
Social security costs	4,772	13,144
	<b>148,657</b>	<b>154,686</b>

One employee received emoluments of between £60,000 and £70,000 in the current year (2014: one employee).

The total employee benefits including pension contributions of the key management personnel were £123,149 (2014: £132,368).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2014: £nil). No charity trustee received payment for professional or other services supplied to the charity (2014: £nil).

No Trustees were reimbursed travel and subsistence costs during the year (2014: nil). Indemnity insurance has been purchased on behalf of the trustees.

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2015 No.	2014 No.
Raising funds	2.0	–
Film production & distribution support	2.0	5.0
Governance	1.0	–
	<b>5.0</b>	<b>5.0</b>

The average weekly number of employees (full-time equivalent) during the period was as follows:

	2015 No.	2014 No.
Cost of raising funds	0.8	0.9
Film production & distribution support	2.2	3.0
Governance	0.1	1.1
	<b>3.1</b>	<b>5.0</b>

**8 Related party transactions**

There are no related party transactions to disclose for 2015 (2014:none).

Aggregate donations from related parties were £50,600 (2014:none).

**Medical Aid Films Limited**  
**Notes to the financial statements**

**For the year ended 31 December 2015**

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

	Plant and machinery £	Total £
<b>Cost or valuation</b>		
At the start of the year	34,670	<b>34,670</b>
Additions in year	5,500	<b>5,500</b>
At the end of the year	<b>40,170</b>	<b>40,170</b>
<b>Depreciation</b>		
At the start of the year	24,867	<b>24,867</b>
Charge for the year	8,034	<b>8,034</b>
At the end of the year	<b>32,901</b>	<b>32,901</b>
<b>Net book value</b>		
<b>At the end of the year</b>	<b>7,269</b>	<b>7,269</b>
At the start of the year	<b>9,803</b>	<b>9,803</b>

All of the above assets are used for charitable purposes.

**11 Debtors**

	2015 £	2014 £
Other debtors	<b>1,285</b>	4,865
Prepayments	<b>1,500</b>	3,773
Accrued income	<b>375</b>	-
	<b>3,160</b>	<b>8,638</b>

Financial assets that are debt instruments measured at amortised cost comprise of other debtors and accrued income excluding gift aid and amounted to £1,585 (2014: £nil).

**12 Creditors: amounts falling due within one year**

	2015 £	2014 £
Trade creditors	<b>13</b>	13
Taxation and social security	<b>4,272</b>	5,423
Other creditors	<b>531</b>	-
Accruals	<b>16,793</b>	5,465
	<b>21,609</b>	<b>10,901</b>

Financial liabilities measured at amortised cost comprise trade creditors, other creditors and accruals and amounted to £17,337 (2014: £5,478).

**Medical Aid Films Limited**  
**Notes to the financial statements**

**For the year ended 31 December 2015**

**13 Analysis of net assets between funds**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	7,269	–	–	7,269
Net current assets	207,012	–	40,638	247,650
<b>Net assets at the end of the year</b>	<b>214,281</b>	<b>–</b>	<b>40,638</b>	<b>254,919</b>

**14 Movements in funds**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Film production & distribution	64,080	59,160	(47,401)	(52,701)	23,138
Salesforce Development	–	21,460	(3,960)	–	17,500
<b>Total restricted funds</b>	<b>64,080</b>	<b>80,620</b>	<b>(51,361)</b>	<b>(52,701)</b>	<b>40,638</b>
<b>General funds</b>	<b>72,174</b>	<b>417,850</b>	<b>(328,444)</b>	<b>52,701</b>	<b>214,281</b>
<b>Total unrestricted funds</b>	<b>72,174</b>	<b>417,850</b>	<b>(328,444)</b>	<b>52,701</b>	<b>214,281</b>
<b>Total funds</b>	<b>136,254</b>	<b>498,470</b>	<b>(379,805)</b>	<b>–</b>	<b>254,919</b>

**Purposes of restricted funds**

The restricted fund consists of donations to Medical Aid Films Limited relating to the production of films on:

- Emergency obstetrics and neonatal care (The Pharo Foundation)
- Cervical cancer (Orange Foundation)
- Cervical cancer (The Funding Network)
- Southeast Asia adaptations and translations (GE Healthcare)
- Somali dubbing project (The Pharo Foundation)
- Community health education in Zambia (The Charles Hayward Foundation)
- Pre and post op care (Fistula Foundation)
- Diabetes (Dr Juffali)
- Obstructed labour (Vitol Foundation)
- Salesforce development (The Funding Network)

Transfers represent staff cost time charged to unrestricted funds.

For the year ended 31 December 2015

**15 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2015 £	2014 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>118,665</b>	<b>(43,021)</b>
Depreciation charges	8,034	6,933
Dividends, interest and rent from investments	(77)	(62)
(Increase)/decrease in debtors	5,478	15,683
Increase/(decrease) in creditors	10,708	(910)
<b>Net cash provided by / (used in) operating activities</b>	<b>142,808</b>	<b>(21,377)</b>

**16 Analysis of cash and cash equivalents**

	At 1 January 2015 £	Cash flows £	Other changes £	At 31 December 2015 £
Cash in hand	128,714	137,385	–	266,099
<b>Total cash and cash equivalents</b>	<b>128,714</b>	<b>137,385</b>	<b>–</b>	<b>266,099</b>

**17 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. At 31 December 2015 there were 7 (2014: 7) members.

**18 Auditor's remuneration**

Of the charge of £7,510 (2014: £7,410) in respect of auditors remuneration, £3,000 (2014: £3,500) has been included as a donation in kind.

Of the charge of £nil (2014: £3,000) in respect of accountancy charges, £nil (2014: £1,500) has been included as a donation in kind.

**19 Controlling party**

There is no single ultimate controlling party.