

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 2014**

# 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 Eric Jauniaux Anthony Pins Richard Meredith Aude Thibaut de Maisieres (appointed (03/05/2014))
<b>Chief Executive Officer</b>	Catherine McCarthy (from September 2014) Kat Mason (until May 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 2014

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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 2014, which also represents the Directors' report as required by s415 of the Companies Act 2006. The comparative represents the year ended 31 December 2013.

The financial statements have been prepared in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the requirements of the Companies Act 2006 and the Charities Act 2011, the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities (revised 2005)" and the 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 2014 were:

Alexander Brick  
Michael De Lathauwer  
Natalie Greenwold  
Eric Jauniaux  
Anthony Pins  
Richard Meredith  
Aude Thibaut de Maisieres (appointed (03/05/2014)  
Annette Anthony (resigned 02/05/2014)

In accordance with the company's Articles of Association Michael De Lathauwer and Richard Meredith retire by rotation and, being eligible, offer themselves for re-election. Aude Thibaut de Maisieres retires and is 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 charity is carried out by the Chief Executive Officer, with the support of the executive team, and where appropriate the support of the trustees, who have each been recruited for the particular skills which they bring to the organisation.

Key strategic decisions are made at regular meetings of the trustees. In 2013 a full strategic review was undertaken, resulting in the drafting of a new three year strategic business plan 2014-17, this plan is currently being reviewed.

The major risks, to which the charity 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

The charity's mission is to provide free access to quality health education and information in the medium of film and animation for healthcare staff and communities in developing countries. There is little high quality educational and training material currently appropriate for use in developing countries and, partly as a result, child and maternal mortality statistics remain high.

The trustees believe that education in the format of film and animation can provide an important tool for improving healthcare in developing countries.

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# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

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

They are focussing in particular on reducing maternal and child mortality, and largely on 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 to be met. The charity uses advances in media and communication technologies to provide culturally sensitive, practical medical training and up-to-date, appropriate and best practice resources to address the specific problems of healthcare in Africa and developing countries. The charity distributes content for free 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.

The emphasis of the film content is simplicity - paring down the vast amount of information available, to the basic facts. Animation can show in detail medical procedures which are potentially too graphic and confusing to explain. Film and animation can overcome challenges of literacy and language, as well as directly engaging viewers. Each film has an advisory panel, bringing together specialist medical practitioners who have experience working in the field and those drawn from in-country programmes. All advisers donate their time for free, and work alongside in-house production teams, ensuring that the technical content is accurate, relevant and effective.

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

2014 has been a year of significant change for the charity with the departure of the last CEO and recruitment for a new one. During this period the charity was without a CEO for a period of 4 months although effective interim arrangements were put in place. Despite these significant changes the charity has continued to make good progress, maintaining quality and excellence in production and successfully delivering on significant funding and co-production partnerships, as well as becoming more visible and widely known as an organisation.

Most importantly, the charity has ensured that its partners have been supported in their work to save lives in some of the most hard to reach and challenging parts of the world, and through high quality film have brought vital education to communities to help stop unnecessary deaths in pregnancy and childbirth.

The charity has reached many more people than anticipated during 2014 with access 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.

### Production

Despite a period of considerable change, the charity's portfolio of health education and training films has grown to a total of 159 films. Many films have been dubbed into additional language versions extending the range of language films available to 11 languages.

Achievements of 2014 include;

### **A major new project with GE Healthcare to deliver educational content for new low cost ultrasound devices for SE Asia and Sub Saharan Africa. Content includes:**

- 4 revised films covering nutrition, reproductive health, and safe delivery and warning signs in pregnancy
  - Translation and dubbing of these films into 3 languages (French, Swahili, Portuguese)
  - Regional adaptation of the films for Southeast Asia
  - Translation and dubbing into 4 languages (Burmese, Khmer, Bahasa Indonesia, and Vietnamese)
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# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

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### Production (continued)

#### Completion of new films on key topics to extend the film portfolio;

- 6 new Caesarean Section films
- 3 Cervical Cancer films dubbed into 3 languages (French, Swahili, Somali)

#### Additional language versions of existing films;

- 5 films dubbed into Amharic
- 14 films dubbed into Somali

The charity also produced a short promotional film which featured its work in Somaliland with the Somaliland Nursing and Midwifery Association, who have been a partner for the last two years. The film received much praise and has been widely viewed across digital platforms and social media.

As previously, each production has a panel of medical experts who donate their time for free, giving the charity many hours of high quality pro bono medical expertise. 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 Advisory Panel who advise on individual films and the overall strategic priorities.

Although the charity's content is used by health workers in over 80 countries, the geographic, and cultural focus for the films remains largely sub-Saharan Africa, where over half of all maternal and child deaths occur each year. Translation and dubbing of films vastly increases reach, and continues to be a cost effective means of leveraging existing content, although a new partnership with GE Healthcare allowed for content to be created for SE Asian audiences.

Significant effort in the second part of 2014 was put into developing the charities social media presence, with Twitter followers now reaching almost 1,000.

### Partnerships and Learning

Awareness and use of films continues to increase with the network of requesting organisations and individuals growing. With films shown in 80 countries through 1,300 partners, with 701,661 online plays, 8,454 DVDs/USBs distributed and 4,317 downloads, the charity is moving towards an estimated **1 million views annually**.

Further feedback from audience surveys in 2014 indicated more than 70% of viewers rated the films as excellent and 100% as easy to follow. An external evaluation concluded that films deliver key maternal child health messages effectively and achieve short-term knowledge change with evidence of some change in behaviour. Feedback from Empower Tanzania found Maasai women training to be community health workers (who deliver health education to over 13,000 people per month) showing an average of over 44 percentage points improvement between pre- and post-test scores following the use of film in training.

In addition, digital platforms, new technology and social media offer new opportunities to reach audiences with educational content. The charity's 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 2014, and these will become increasingly important in future development. Partners provide valuable understanding of audiences and enable the charity 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.

# MEDICAL AID FILMS LIMITED

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

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### Partnerships and Learning (continued)

Moving ahead the charity will want to focus its evaluation and measurement work on identifying and measuring change; what **impact** films have and what extent films increase and improve 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 by asking if films are sufficiently culturally and contextually appropriate to audiences, and whether they have value and relevance. Measurement and evaluation continues to be an important part of the charity's work and opportunities to fund this work will be explored.

### Organisational

Along with a new CEO there have been further changes in staff roles; Production Coordination – Josie Gallo started in May 2014; Head of Evaluation & Learning - Sarah Wallace is currently on maternity leave; and Head of Development Francis Webster continues in post. Ongoing volunteers were recruited throughout the year to support in the office. Brunswick Group continued to very generously offer pro bono office space.

Michael de Lathauwer has continued as Chairman of the Trustees. The Medical Advisory Panel continues to build, and a new Fundraising Steering Group was created in the 4<sup>th</sup> quarter of 2014. These panels, in support of the Board and CEO, will continue to be developed, and new trustees will be co-opted to the full Board, in 2015.

### Financial Review

The charity raised £289,300 in the 12 month period to 31 December 2014.

Funding partnerships were maintained with the Pharo Foundation, Vitol Foundation and Orange Foundation. New grants included funding from The Funding Network, The Charles Hayward Foundation, and GE Healthcare. A number of successful fundraising events were held towards the end of the year; including launching a series of women's talks, aiming to draw in new supporters to the Friends of Medical Aid Films; a Halloween party at the London Stella McCartney Store; and a Christmas Appeal. A new income stream has been developed during 2014 with partners who commission the charity to produce films. This work looks likely to grow in 2015.

Total expenditure was £332,321 including £237,612 on charitable activities: the majority on film production, distribution and delivery and partnership projects in Africa.

As at 31 December 2014, there were unrestricted reserves of £72,174 carried forward. The charity's policy is to hold no less than three months' unrestricted funding and ideally six months in reserve. The fundraising plan for 2015, and for the three year period to 2017, therefore includes raising additional unrestricted reserves to secure this position.

The charity's ability to develop further continues to be dependent on its ability to attract further donations, grants and develop its earned income streams through partnerships. 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 evaluation and gathering stories of impact.

The Trustees are satisfied with the charity's financial position as at 31 December 2014, although continue to monitor it closely.

# **MEDICAL AID FILMS LIMITED**

## **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2014**

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### **Future Plans**

Moving ahead the charity's plans include the following;

- Significantly extend 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
- Develop new film and animation 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
- Place audiences at the heart of content development and ensure an evidenced based approach which reflects a solid understanding of audiences and needs.
- Continue to leverage 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 we will implement the following operational goals:

- Grow and diversify income through donations, grants and earned income streams
- 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 2014

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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.

On behalf of the board of trustees

**Michael de Lathauwer**

11 August 2015

# **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 2014 on pages 10 to 18. 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).

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 pages 6 and 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 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 2014 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 in 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  
Statutory Auditors and Chartered Accountants  
40 Queen Anne Street  
London W1G 9EL

11 August 2015

# MEDICAL AID FILMS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	----- Unrestricted funds -----			Year ended 31.12.2014	Comparative Year ended 31.12.2013
		Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014		
		Restricted funds £	General funds £	Designated funds £	Total £	Total £
<b>Incoming resources</b>						
Interest receivable		-	62	-	62	88
Voluntary income	2	98,981	190,257	-	289,238	330,482
<b>Total incoming resources</b>		98,981	190,319	-	289,300	330,570
<b>Resources expended</b>						
Costs of generating voluntary income	3	-	48,213	-	48,213	29,232
Charitable activities	4	53,441	184,171	-	237,612	320,143
Governance costs	5	5	46,491	-	46,496	52,610
<b>Total resources expended</b>		53,446	278,875	-	332,321	401,985
Net income / (expenditure) for the year and net incoming / (outgoing) before transfers	10 & 11	45,535	(88,556)	-	(43,021)	(71,415)
<b>Transfers</b>						
Gross transfers between funds		-	-	-	-	-
Net income / (expenditure) for the year and net incoming / (outgoing) for the year		45,535	(88,556)	-	(43,021)	(71,415)
<b>Total funds brought forward</b>		18,545	160,730	-	179,275	250,690
<b>Total funds carried forward</b>		64,080	72,174	-	136,254	179,275

# MEDICAL AID FILMS LIMITED

## BALANCE SHEET AS AT 31 DECEMBER 2014

	Notes	As at 31.12.2014		As at 31.12.2013	
		£	£	£	£
<b>Fixed assets</b>	<b>7</b>		9,803		16,425
<b>Current assets</b>					
Debtors	<b>8</b>	8,638		24,321	
Cash at bank and in hand		128,714		150,340	
		<u>137,352</u>		<u>174,661</u>	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(10,901)</u>		<u>(11,811)</u>	
<b>Net current assets</b>			126,451		162,850
<b>Total assets less current liabilities</b>			<u>136,254</u>		<u>179,275</u>
 <b>Represented by:-</b>					
Unrestricted funds	<b>10</b>		72,174		160,730
Restricted funds	<b>11</b>		64,080		18,545
			<u>136,254</u>		<u>179,275</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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board of trustees on 11 August 2015.

**Michael de Lathauwer**  
Trustee

**Medical Aid Films Limited** (company number 06296236)  
(charity number 1121578)

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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### 1 Accounting policies

#### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the provisions of the Companies Act 2006, the Charities Act 2011, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Incoming resources

(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.

#### 1.3 Resources expended

Expenditure is charged to the Statement of Financial Activities on an accruals basis and is classified as follows:

(i) Costs of generating voluntary income

This comprises all costs incurred by the charity in relation to generating voluntary income.

(ii) Charitable activities

This comprises all costs incurred by the charity relating to the carrying out of its charitable objectives.

(iii) Governance costs

This comprises all other expenditure incurred by the charity in meeting its charitable objectives.

Wages and salaries are apportioned across the expenditure categories based on staff time spent.

#### 1.4 Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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.

Any funds receivable during the relevant accounting year but not utilised are carried forward as part of the total charity funds.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets (other than freehold land) at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Plant and machinery etc. - 20% straight line

All expenses of a capital nature below £100 are not capitalised and are expensed in the profit and loss account.

Tangible fixed assets are subject to an annual impairment review.

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# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 1 Accounting policies (continued)

#### 1.6 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 Voluntary income

	----- Unrestricted funds -----				Comparative Year ended 31.12.2013
	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	
	Restricted funds	General funds	Designated funds	Total	Total
	£	£	£	£	£
Donations	98,981	126,617	-	225,598	260,752
Donations in kind:					
Professional services	-	35,640	-	35,640	42,640
Provision of office space	-	16,000	-	16,000	15,840
Bookkeeping and payroll	-	7,000	-	7,000	7,000
Auditor's remuneration and accountancy charges	-	5,000	-	5,000	4,250
	<u>98,981</u>	<u>190,257</u>	<u>-</u>	<u>289,238</u>	<u>330,482</u>

### 3 Costs of generating voluntary income

	----- Unrestricted funds -----				Comparative Year ended 31.12.2013
	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	
	Restricted funds	General funds	Designated funds	Total	Total
	£	£	£	£	£
Wages and salaries	-	35,300	-	35,300	21,180
Fundraising expenses	-	2,900	-	2,900	5,684
PR literature and brochures	-	10,013	-	10,013	2,368
	<u>-</u>	<u>48,213</u>	<u>-</u>	<u>48,213</u>	<u>29,232</u>

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 4 Charitable activities

	----- Unrestricted funds -----				Comparative Year ended 31.12.2013
	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	
	Restricted funds £	General funds £	Designated funds £	Total £	Total £
<b>Direct:</b>					
Film production and distribution	51,823	27,841	-	79,664	119,054
Field project expenses	1,618	140	-	1,758	21,415
Travel expenses	-	1,449	-	1,449	-
Medics expertise	-	35,640	-	35,640	35,640
<b>Indirect:</b>					
Wages and salaries	-	114,613	-	114,613	134,323
Recruitment	-	1,700	-	1,700	803
Website and email	-	449	-	449	531
Legal and professional	-	1,162	-	1,162	7,000
Office equipment	-	-	-	-	1,377
Bad debts written off	-	1,177	-	1,177	-
	<u>53,441</u>	<u>184,171</u>	<u>-</u>	<u>237,612</u>	<u>320,143</u>

The charge for medics expertise of £35,640 (2013: £35,640) has been included as a donation in kind in full.

The prior year charge for legal and professional fees of £7,000 was included as a donation in kind in full.

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 5 Governance costs

	----- Unrestricted funds -----				Comparative Year ended 31.12.2013
	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	
	Restricted funds £	General funds £	Designated funds £	Total £	Total £
Office expenses	-	16,000	-	16,000	15,840
Auditor's remuneration	-	7,410	-	7,410	6,600
Accountancy charges	-	3,000	-	3,000	2,750
Bookkeeping and payroll	-	7,000	-	7,000	7,000
Insurance	-	413	-	413	1,873
Bank charges	5	434	-	439	366
Sundry	-	528	-	528	1,512
Depreciation of fixed assets	-	6,933	-	6,933	6,855
Loss on foreign exchange	-	-	-	-	3,484
Wages and salaries	-	4,773	-	4,773	6,330
	<u>5</u>	<u>46,491</u>	<u>-</u>	<u>46,496</u>	<u>52,610</u>

Of the charge of £7,410 (2013: £6,600) in respect of auditors remuneration, £3,500 (2013: £3,000) has been included as a donation in kind.

Of the charge of £3,000 (2013: £2,750) in respect of accountancy charges, £1,500 (2013: £1,250) has been included as a donation in kind.

The charge for bookkeeping, payroll and office expenses has been included as a donation in kind in full in both the current year and prior year.

### 6 Staff costs

	Year ended 31.12.2014 £	Comparative Year ended 31.12.2013 £
Wages and salaries	141,542	145,002
Employer's NI	13,144	15,879
	<u>154,686</u>	<u>160,881</u>

One employee received emoluments of between £60,000 and £70,000 in the current year (2013: one employee).

Average number of employees during the year:

	Year ended 31.12.2014 Number	Comparative Year ended 31.12.2013 Number
Charitable activities	<u>5</u>	<u>5</u>

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 7 Tangible fixed assets

	<b>Plant and machinery etc. £</b>
<b>Cost</b>	
At 1 January 2014	34,359
Additions	311
At 31 December 2014	<u>34,670</u>
<b>Depreciation</b>	
At 1 January 2014	17,934
Charge for the year	6,933
At 31 December 2014	<u>24,867</u>
<b>Net book value</b>	
At 31 December 2014	<u>9,803</u>
At 31 December 2013	<u>16,425</u>

### 8 Debtors

	<b>As at 31.12.2014 Total £</b>	<b>As at 31.12.2013 Total £</b>
Other debtors	-	948
Prepayments and accrued income	3,773	14,449
Income tax credits recoverable on donations	4,865	8,924
	<u>8,638</u>	<u>24,321</u>

### 9 Creditors: amounts falling due within one year

	<b>As at 31.12.2014 Total £</b>	<b>As at 31.12.2013 Total £</b>
Trade creditors	13	18
Social security and other taxes	5,423	5,973
Accruals and deferred income	5,465	5,820
	<u>10,901</u>	<u>11,811</u>

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 10 Unrestricted funds

	General funds	Designated funds	Total unrestricted funds
	£	£	£
Balance at 1 January 2014	160,730	-	160,730
Net income / (expenditure) for the year	(88,556)	-	(88,556)
Transfer from restricted funds	-	-	-
Balance at 31 December 2014	<u>72,174</u>	<u>-</u>	<u>72,174</u>

£nil (2013: £nil) have been designated by the trustees to meet personnel costs to be incurred by the charity in the following accounting year.

### 11 Restricted funds

	Restricted funds
	£
Balance at 1 January 2014	18,545
Net incoming resources for the year	45,535
Transfer to unrestricted funds	-
Balance at 31 December 2014	<u>64,080</u>

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)

### 12 Taxation

During the current year and prior year the charitable company was a registered charity and was not liable to corporation tax in the United Kingdom.

### 13 Directors

During the current year and prior year the charitable company had no employees who are directors.

None of the directors (or any persons connected with them) received any remuneration or reimbursed expenses during the current or prior year.

Indemnity insurance has been purchased on behalf of the trustees.

### 14 Status of the charitable company

The charitable company is a registered charity, does not have a share capital and is limited by guarantee. In the event of the company being wound up, the maximum each member is liable to contribute is £10. At 31 December 2014 there were 7 (2013: 7) members.

# MEDICAL AID FILMS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2014

### 15 Analysis of net assets between funds

	----- Unrestricted funds -----				Comparative Year ended 31.12.2013
	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	Year ended 31.12.2014	
	Restricted funds £	General funds £	Designated funds £	Total £	Total £
Cash	64,080	64,634	-	128,714	150,340
Other net assets	-	7,540	-	7,540	28,935
	<u>64,080</u>	<u>72,174</u>	<u>-</u>	<u>136,254</u>	<u>179,275</u>

### 16 Control

There is no single ultimate controlling party.