

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 2021

MEDICAL AID FILMS LIMITED

CONTENTS

	Page
Legal and Administrative Information	1
Trustees' Report	2
Independent Auditor's Report	15
Statement of Financial Activities (incorporating the income and expenditure account)	19
Balance Sheet	20
Statement of cash flows	21
Notes to the Financial Statements	22

MEDICAL AID FILMS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Michael De Lathauwer (Chair) Alex Moore Sean McDonnell Maila Reeve Rajiv Wijesuriya Lucie Byrne-Davis Rania Missoumi Matthew Jackson Amo Kalar Ankit Soni
Chief Executive Officer	Catherine McCarthy
Company number	06296236
Charity number	1121578
Registered Office	c/o DOTW, 6 th Floor, One Canada Square London E14 5AA
Website	www.medicalaidfilms.org
Auditors	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Board of Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their combined directors' and trustees' annual report and the financial statements of Medical Aid Films for the year ended 31 December 2021. The Board of Trustees confirms that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (FRS 102). The Company has taken advantage from the exemptions available to smaller entities.

Legal and administrative information, as set out on page 3 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 2021 were:

Michael De Lathauwer (Chair)
Alex Moore
Sean McDonnell
Maila Reeves
Ankit Soni
Rajiv Wijesuriya
Lucie Byrne-Davis
Rania Missoumi
Matthew Jackson
Amo Kalar

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 from 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 staff team. Key strategic decisions are made at regular meetings of the trustees. During 2020 a new strategy 2021 — 2023 was developed by the Trustees to be implemented from January 2021.

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 and child health.

Little high quality educational and training material currently exists for use in low-income 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 low income countries.

The focus of the Charity's work over the years has been on reducing maternal and child mortality, 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 wherever there is a need. The organisational strategy 2016-2020, in line with the Sustainable Development Goals, gave a wider brief across the life course of women's and children's health, focussing 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 the course of their lives. The strategy 2021-23 focusses on digital transformation and internal strengthening. Alongside this strategy, a set of thematic priorities have been developed which prioritise key areas of global health need. These two documents give the organisation a clear roadmap for future work over the next few years.

Medical Aid Films works with partners to develop high quality learning materials which inform and empower health workers and community members with vital skills and knowledge. These resources also encourage healthy behaviours, which impact positively on the lives and health of women, children and vulnerable communities around the world.

Partnerships are central to the vision, and the organisation works with many major global and academic partners, along with local grassroots organisations, reaching 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 maximise the potential of new delivery mechanisms and social media, finding innovative ways to reach and directly engage with audiences.

The organisation's films are currently freely available online and on digital and social platforms, in a variety of formats. Our films reach some of the most remote communities in the world. Our content is also used and distributed via health-based organisations, NGOs and charities using mobile phones, tablets and other portable technologies. New partnerships in this area are of particular importance for the future.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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

- **Collaboration** — creating lasting meaningful partnerships
- **Research** — putting audiences first, and understanding learning and effectiveness
- **High quality production** — expert review and high-quality content and production values
- **Innovative delivery** — reaching audiences through appropriate use of new technology

Our films are reviewed by partners, specialist medical practitioners and leading global experts, with experience working in the field and in-country programmes. Advisers and reviewers donate their time for free to ensure that the technical content of the films is first class, they offer 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

2021 was a challenging year for many organisations, but also an extremely productive year for the Medical Aid Films. Much was achieved despite the COVID-19 global pandemic, which has continued to dominate the landscape of 2021 for all of us. Despite the challenges of the pandemic and continued home working, the team remained positive and worked hard to continue to deliver results on many complex and challenging projects throughout the year.

In 2021, the team produced and delivered a range of high quality film and animated content, in an increased number of languages, (a total of 41 pieces of new content). Alongside this we continued to respond to the COVID-19 pandemic by creating a range of new digital content both globally and in the UK. Quality digital health communications have never been needed more than over this past year, and this trend looks likely to continue.

During 2021 we built on our formative work with EY (through the Ripples programme) which formed the basis of strategy refresh for 2021 – 2023. The new strategy was signed off by the Board at the start of 2021, placing new emphasis on digital transformation and internal strengthening.

In addition to our 2021 Annual Survey, this year our research and evaluation work included the first consultancy projects with partners, the Partnership for Maternal, New Born and Child Health (PMNCH) and Tearfund.

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Despite the challenges of COVID 19 and the Presidential election in Zambia, steady progress has been made in the first and second years of our SCREEN project, with the baseline survey implementation completed and the film editing nearly finished. The project aims to deliver community-based education through 6 films in Zambia through screenings conducted by in-country partners to adolescents throughout rural Zambia. SCREEN is our first national level, multiyear grant from Vitol Foundation.

At the start of 2022 – our overall figures are as follows:

- We have produced 605 films, in 184 countries, in 45 different languages.
- Our films have been watched 36 million times since the launch of our YouTube channel.
- 155,000 people have subscribed to our YouTube channel.
- We have partnered with world leading health and medical organisations such as the British Medical Association, the World Health Organisation and UNICEF.
- 100% of respondents consider our films to be interesting/engaging and 98.7% consider them to be easy to understand and informative (Annual Survey, 2021).
- 96% of respondents stated that our films improved or increased their knowledge (Annual Survey, 2021).

Alongside this, we have worked hard to fundraise, despite a difficult UK economic situation, changes to UK Aid and the impact of COVID-19, the charity done very well to hit its financial targets for the year, when so many organisations have been so badly hit.

Key successes of 2021:

- A new organisational strategy 2021-23, with a focus on internal strengthening and digital transformation
- Identified thematic priorities for future work and fundraising
- 41 pieces of new content in an increased number of languages
- Over 7.5 million views of our content on our YouTube Channel and over 45,600 views on our website from 218 countries.
- Continued response to the COVID-19 pandemic with the delivery of COVID-19 films in additional languages
- A 2nd grant from British Medical Association to deliver COVID-19 vaccine films for UK BAME communities
- Successful 2nd year of SCREEN – our major 3year project in Zambia
- Completion of children's mental health project with Harvard School of Global Health and the Kailash Satyarthi Foundation, future project with Harvard
- New pro-bono partnerships with Kubrick to work on understanding our data
- Continued partnerships with, World Health Organisation, London School of Hygiene and Tropical Medicine, International Rescue Committee, Last Mile Health and many others.
- New projects with PMNCH – Partnership for Maternal and Child Health.
- Large scale random control trial partnership with LSHTM, scaling up our research activities, strengthening the evidence base for the use of film in health interventions.

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

- Publication of the research into men's engagement.
- Successful 2021 Big Give and matched funding Xmas Appeal, achieving overall funding targets for the year.

In summary, 2021 brought the team new challenges particularly resulting from the COVID-19 pandemic, but we have risen to them, developed greater resilience as a result, achieving significantly across many areas of our work. Throughout 2021 we continued to ensure that our partners have been supported to save lives in some of the poorest countries of the world. The charity reached many more people than anticipated during 2021 with access to best practice, quality, resources and culturally appropriate education and training through film, and many significant new partnerships have been created which will be built on in future years.

2021 Film List

In 2021, there were **15 new films** made by Medical Aid Films and an additional **13 language versions and 13 subtitled versions** of these films, so in total **41 pieces of new content**. New films covered areas including breaking down barriers of colourism in India, information on COVID 19, health systems in Somalia, cancer in childhood.

#	Project Title	# Master film & lead lang	Master Film Titles	Additional languages	Subtitle	Total incl. master	Description
82	BMA COVID-19	1 English	Getting the Help You Need	9 x, Urdu, Punjabi, Arabic, Gujarti, Tamil, Somali, Farsi, Bengali, Turkish	10 x English, Urdu, Punjabi, Arabic, Gujarti, Tamil, Somali, Farsi, Bengali, Turkish	20	Project funded by a £20,000 BMA Giving grant, to produce one, short animated film on Covid-19, translated into three community languages, and disseminated via BMA networks and volunteers to vulnerable UK communities.

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

#	Project Title	# Master film & lead lang	Master Film Titles	Additional languages	Subtitle	Total incl. master	Description
85	World Child Cancer films for community and professionals (1&2)	4 English	Early warning signs and symptoms of childhood cancer – for health professionals; Early warning signs and symptoms of childhood cancer – for communities	2 x French	2 x French	8	Collaboration between MAF and World Child Cancer (WCC) to produce animations on recognition of the early warning signs of childhood cancers - for health workers and communities in Ghana.
87	SHINE supply documentary	3 English	Across the Mountains; Across the Mountain - short version; Across the Mountains - trailer	0	0	3	Across the Mountains highlights the importance of local health solutions through the compelling story of a mother in danger of losing her new-born baby in Somaliland. The film follows frontline health workers in Borama, Somaliland who have mountains to climb, to save their patients. A powerful insight into everyday life in local

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

#	Project Title	# Master film & lead lang	Master Film Titles	Additional languages	Subtitle	Total incl. master	Description
							hospitals revealing some of the layers of complexities facing health workers, both medical and cultural.
89	Harvard Chan School of Medicine	3 English	Colouring the Narrative: Shistu's story; Raangam's story; Birma's story	0	0 Hindi (on our partners YouTube channels as a CC option)	3	A series of 3 x 90' animated video vignettes to support and enhance the content and learning of the STRIPED e-course for health professionals and community organisations.
N/A	MAF	1 English	2020 annual review film	0	0	1	Annual review film celebrating MAF's 2020 year
90	Last Mile Health - E-Learning for Covid-19 Antigen Rapid Diagnostic animations	3 African English	Covid-19 timeline; Five moments of hand hygiene; Three modes of transmission	0	0	3	Animations as part of e-learning courses
92	Public Health England, LSHTM and ICAN:	2 English	Infection control orientation for Caregivers in Cameroon;	2 x Pidgin English, Cameroon English	0	3	Films communicating key information about IPC principles and

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

#	Project Title	# Master film & lead lang	Master Film Titles	Additional languages	Subtitle	Total incl. master	Description
	Cameroon Caregivers		Short social version				behaviour change for care givers, based on results of baseline assessment and design workshop. Aiming to introduce the principles of disease transmission and prevention in the context of a care givers in hospital.

Language Translations

Translating films into new languages 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. We see language translation as being a key strand in our future work, and we will continue to explore best use of resources to deliver. Our content is now available in 45 languages.

Research and Learning

We continued to develop our research and evaluation work throughout 2021. Our 2021 Annual Survey highlighted how survey respondents rated the films against criteria, how the films were used and the impact of the films upon audiences.

Results showed that our films were mainly used for community health education, training or continued professional development (CPD) programmes and advocacy or awareness-raising. The main audiences were healthcare professionals, medical/nursing/midwifery students and community health workers.

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

100% of survey respondents considered the films to be interesting/engaging, 98.7% considered them to be easy to understand and informative and 97.3% found the films to include relatable characters and settings. 96% stated that our films improved or increased the knowledge of their audiences. In addition, our films improved or increased skills, improved decision-making, increased motivation and increased confidence. Many stated that the films were clear, easy to follow and share, informative, depict real issues and relate to the appropriate context. Responses also highlighted good production quality, content, and adaptability. Some respondents highlighted difficulties in downloading films.

We also moved forward with a couple of international technical consultancies. Firstly, our work with the Partnership on Maternal, New Born and Child Health (PMNCH) to support the PMNCH team to measure and evaluate their Self-Care in the time of COVID-19 video series, which brought together Medical Aid Films and studio Eeksaurus as creative partners and the WHO, UNICEF and others as technical and dissemination partners. Using a realist evaluation approach and mixed methods design, key findings demonstrated the impressive reach of the campaign with a total of 115.4 million views via Facebook, Twitter, Instagram and YouTube, together with high levels of positive engagement and significant agreement around the production quality and the relevance of the content. We also initiated a consultancy project with Tearfund's Communication for Development Team around Social and Behaviour Change Communication (SBCC), with the longer-term aim of developing an SBCC strategy for the organisation (the project will continue into 2022).

We were delighted to be able to conduct the baseline study for our Zambia SCREEN project (postponed from 2020 because of the COVID-19 pandemic), with our partners SAFAIDS and CIDRZ. 688 adolescents between the ages of 15 – 19 were enrolled from 4 schools and 5 health clinic-based clubs in each of four districts in Central and Western provinces. Overall, findings were as expected from this demographic – unsurprisingly younger respondents demonstrate less knowledge, less healthy choices and more gendered responses. There are also differences between the answers of respondents in the less remote compared to the more remote rural districts where responses were more gendered and aligned to traditional norms. This has potential for interesting findings when comparing results between the different districts especially when also disaggregating by age.

The organisation will continue its systematic approach to evaluation and measurement to identify and measure change; what impact or content has and to what extent films increase and improve knowledge that empowers women and improves skilled health worker knowledge and practice. Measurement and evaluation are becoming an increasingly important part of the organisation's work and seeking opportunities to fund this work will be vital.

Digital

Digital communications have become an increasingly important part of our work over the past four years. This mirrors the expanding use of digital platforms and mHealth initiatives, as well as greater levels of connectivity and uptake of smart phones. Digital platforms, new technology

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

and social media offer new opportunities to reach audiences with educational content. Our films are now accessed on a range of devices including: portable projectors, tablets, mobile phones, and in e-and distance learning modules, and other innovative projects. Our content is also available on our YouTube and Vimeo channels and 10 partner digital platforms/online training courses, including the Global Library of Women's Medicine, Health Books International, Jhpiego eLearning Platform and ORB platform for Community Health Workers.

Views and subscriptions on Medical Aid Films' digital channels have increased substantially since 2016, with now over 36 million digital views, and 155,000 subscribers on You Tube, with several of our films going viral. Our online audience are from over 200 countries, with India, Indonesia, Pakistan, USA and Tanzania representing the top five countries where are films are watched the most.

Partnerships

Significant partnerships have been built and developed during 2021, 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.

Organisational Development

Michael De Lathauwer has been on the Board of Trustees since the organisation started, he took over as Chair in April 2020. Over the years, the Board has continued to strengthen and develop with increased expertise in digital, global health and research.

The staff team continues to grow with a renewed focus on internal strengthening. There have been some staff changes, but new team members this past year have brought excellent expertise in production management and fundraising, adding to the existing skills base in research and finance. We look to strengthen the senior team as we move forwards.

We continue to enjoy our offices at One Canada Square, Canary Wharf, which we are lucky enough to have rent free thanks to Canary Wharf Management. This year saw a move to the 6th floor in Canada Square in 2021, and a reduction for us in desk space, mainly due to the pandemic and the increase of homeworking for much of the year.

The trustees are covered by an indemnity insurance policy which is renewed annually, and our staff handbook and all our policies have been updated in recent months.

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Financial Review

Despite the difficult economic situation impacted by COVID-19, the charity successfully raised £448,213 in the 12-month period to 31 December 2021 (2020: £681,943). Of the total income, £136,841 was from donations and grants and £311,373 was from charitable activities (due to increase in multi-year funding partnerships and proactive actions of the fundraising team). Of the total income £302,475. was Restricted.

Total expenditure for the year was £492,282 (2020: £642,314) including £399,846 (2020: £549,861) on charitable activities, of which £360,000 (2020: £529,214) was restricted. As at 31 December 2021 the total reserves carried forward were £215,506 of which unrestricted reserves were £150,802 (2020: £137,345). The charity's policy is to hold no less than three months unrestricted funding and ideally six months in reserve which is between £33,556 to £67,112. The charity's cash reserves are managed well to meet expenses arising from continuing activities.

The charity's ability to develop further continues to be dependent on its ability to develop a diverse funding base across grants, partner funded work and major donors. The charity continues its strategy for 2021-2023 where finance is at the forefront of any decision made, from aiding strategic decisions on funding and resourcing to developing a full cost recovery model on film production.

Trustees are aware of the charity's financial position for the future and continue to monitor it closely.

Future Plans

Moving ahead the Charity's plans are focussed on implementing a new strategy including:

Organisational strengthening

Early in 2020, the team worked with EY, through a global corporate responsibility program (Ripples), to develop a 3year roadmap with a focus on organisational strengthening and maximising use of digital technologies. This roadmap includes **foundational** work; (IT and infrastructure), **digital tools**; improving efficiency and effectiveness, **communications**; reaching and engaging audiences and fundraising, **M&E**; understanding audiences and using data to drive decisions. This work formed the basis of our current strategy 2021-2023, which is focussed around digital transformation and internal strengthening. This foundational work will enable us to become a more established organisation with the potential for greater reach and impact.

Alongside this work and in light of the COVID-19 Pandemic, the team also developed a roadmap for the future to accompany the strategy, highlighting aspirations around future content for

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

public health and health workforce. The document also maps our geographies, target audiences, formats and existing/new media offerings.

In addition, we shall continue to:

- 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 a holistic programmatic approach covering the life course of women and children and vulnerable groups, ensuring that our content covers key and emerging health topics for frontline 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 our work and content development, ensuring an evidenced based approach which reflects a solid understanding of audiences and needs.
- Continue to leverage and maximize value from existing resources by providing demand-led additional language and adaptations of films and to explore potential for widening reach to new audiences.

To achieve the above objectives, we will, during 2022, continue to implement our agreed operational plans across the strategic areas of our work, with a focus on organisational strengthening and digital transformation. We will be especially focusing on strengthening our digital communications, fundraising and exploring opportunities to exploit our research profile, especially through our research work.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

**MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting 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 to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- So far as each Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- Each Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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

On behalf of the board of trustees

.....
Director Michael De Lathauwer
MEDICAL AID FILMS LIMITED

.....Date

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of Medical Aid Films Limited (the 'charitable company') for the year ended 31 December 2021 which comprise Statement of Financial Activities (including the income and expenditure account), Balance sheet, Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2021 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2021

statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2021

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities and the Companies Act 2006.
- We understood how the charitable company is complying with those frameworks via communication with those charged with governance, together with the review of the charity's documented policies and procedures.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from grants and donations were properly identified, expenditure was complied with the control procedures and appropriately charged. We also reviewed journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MEDICAL AID FILMS LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021**

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shoaib Arshad
Senior Statutory Auditor
For and on behalf of

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

Medical Aid Films Limited

**Statement of Financial Activities (including the income and expenditure account)
For the year ended 31 December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
INCOME FROM:							
Donations and legacies	2	136,841	-	136,841	193,679	-	193,679
Charitable activities:							
- <i>Film production and distribution</i>	4	-	302,475	302,475	-	487,366	487,366
Investments		26	-	26	179	-	179
Other income		8,872	-	8,872	719	-	719
Total income		<u>145,739</u>	<u>302,475</u>	448,214	<u>194,577</u>	<u>487,366</u>	<u>681,943</u>
EXPENDITURE ON:							
Raising funds	5	92,436	-	92,436	92,453	-	92,453
Charitable activities:	5						
- <i>Film production and distribution</i>		39,846	360,000	399,846	20,647	529,214	549,861
Total expenditure		<u>132,282</u>	<u>360,000</u>	492,282	<u>113,100</u>	<u>529,214</u>	<u>642,314</u>
Net income/ (expenditure)		13,457	(57,525)	(44,068)	81,477	(41,848)	39,629
Transfers between funds		-	-	-	-	-	-
Net movement in funds		13,457	(57,525)	(44,068)	81,477	(41,848)	39,629
Reconciliation of funds:							
Total funds brought forward		137,345	122,229	259,574	55,868	164,077	219,945
Total funds carried forward	14	<u>150,802</u>	<u>64,704</u>	215,506	<u>137,345</u>	<u>122,229</u>	<u>259,574</u>

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
For the year ended 31 December 2021

Company No 06296236 (England and Wales)

	Note	2021 £	2020 £
Fixed Assets:			
Tangible assets	10	<u>1,780</u>	<u>2,675</u>
<i>Total fixed assets</i>		<u>1,780</u>	<u>2,675</u>
Current assets:			
Debtors	11	<u>39,562</u>	<u>92,748</u>
Cash at bank and in hand		<u>227,341</u>	<u>259,250</u>
<i>Total current assets</i>		<u>266,903</u>	<u>351,998</u>
Liabilities:			
Creditors: amounts falling due within one year	12	<u>(53,177)</u>	<u>(95,099)</u>
<i>Net current assets</i>		<u>213,726</u>	<u>256,899</u>
<i>Total assets less current liabilities</i>		<u>215,506</u>	<u>259,574</u>
Total net assets	13	<u>215,506</u>	<u>259,574</u>
Charity Funds:			
Restricted funds	14	<u>64,704</u>	<u>122,229</u>
Unrestricted funds			
General funds		<u>150,802</u>	<u>137,345</u>
<i>Total unrestricted funds</i>	14	<u>150,802</u>	<u>137,345</u>
Total charity funds		<u>215,506</u>	<u>259,574</u>

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

Under section 454 of the Companies Act 2006, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective.

Approved by the trustees on ^{22 June 2022}..... and signed on their behalf by:

Michael de Lathauwer
Director

The notes on pages 20 to 30 form part of these financial statements.

Medical Aid Films Limited

**Notes to the financial statements
For the year ended 31 December 2021**

**Medical Aid Films Limited
Statement of cash flows
For the year ended 31 December 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	15	(31,936)	129,652
Cash flows from investing activities:			
Dividends, interest and rents from investments		26	179
Purchase of fixed assets			(505)
Net cash (used in)/provided by investing activities		26	(326)
Change in cash and cash equivalents in the year		(31,910)	129,326
Cash and cash equivalents at the beginning of the year		259,250	129,924
Cash and cash equivalents at the end of the year	16	227,340	259,250

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

1. Accounting policies

a) Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006.

b) Going concern

The trustees have assessed the charity's ability to continue as a going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charity's forecasts and projections and have taken account of pressures on general income. After making enquiries, the trustees have concluded that there are reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) Income

All income that become available to the Charity are included in the statement of financial activities (including the income and expenditure account)('the SOFA') as soon as receivable. Gifts and intangible income are included in the period in which they are received and valued at a reasonable estimate of the value of the gift or service received.

Bank interest received is attributed to Unrestricted Funds at the year end date.

d) Expenditure

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

The charity has reviewed expenditure in the year and has allocated support costs as following:

	2021	2020
Raising funds	25%	25%
Film production and distribution	75%	75%

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

1. Accounting policies (continued)

e) Irrecoverable value added tax

VAT on purchases and expenses irrecoverable under the regulations dealing with exempt organisations has been charged against the activity for which the expenditure was incurred.

f) Funds

The funds are segregated between:

Restricted funds – monies set aside for particular awards or purposes in accordance with the instructions of the donor or the terms of an appeal. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds – undesignated monies retained that provide the working capital to enable the Trustees to carry out the charitable activities or designate for a particular activity.

g) Tangible fixed assets

Tangible fixed assets are capitalised at cost 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 annual rates in use are as follows:

Plant and machinery	20% straight line
---------------------	-------------------

h) Intangible fixed assets

Intangible fixed assets are capitalised at cost if over £100.

Amortisation is calculated by reference to the cost of fixed assets using rates considered appropriate having regard to the expected lives of the fixed assets. Current annual rates in use are:

Intangible assets	20% straight line
-------------------	-------------------

i) Foreign currencies

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

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

1. Accounting policies (continued)

j) Pension contributions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

k) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

l) Other financial instruments

- **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand and short-term deposits with a maturity date of three months or less.

- **Debtors and Creditors**

Debtors and creditors receivable or payable within one year of the balance sheet date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

m) Operating currency

The operating currency of the charity is Pound Sterling and the monetary amounts in the accounts are rounded to the nearest pound.

2. Income from donations and legacies

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations and grant income	95,648	-	95,648	112,802
Donations in kind (note 3)	41,193	-	41,193	80,877
	<u>136,841</u>	<u>-</u>	<u>136,841</u>	<u>193,679</u>

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

2 Income from donations and legacies (continued)

Comparative income from donations and legacies

	Unrestricted	Restricted		2020
	£	£		Total
				£
Donations and grant income	112,802	-		112,802
Donations in kind (note 3)	80,877	-		80,877
	<u>193,679</u>	<u>-</u>		<u>193,679</u>

3. Donations in kind

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Professional services	13,738	-	13,738	47,651
Fundraising event costs	27,454	-	27,454	350
Provision of office space		-		31,376
Bookkeeping and payroll		-		1,500
Advertising	-	-	-	-
	<u>41,192</u>	<u>-</u>	<u>41,192</u>	<u>80,877</u>

Comparative donation in kind

	Unrestricted	Restricted		2020
	£	£		Total
				£
Professional services	47,651	-		47,651
Fundraising event costs	350	-		350
Provision of office space	31,376	-		31,376
Bookkeeping and payroll	1,500	-		1,500
Advertising	-	-		-
	<u>80,877</u>	<u>-</u>		<u>80,877</u>

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

4. Income from charitable activities

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Film production and distribution	-	302,475	302,475	487,366
Total income from charitable activities	-	302,475	302,475	487,366

Comparative income from charitable activities

	Unrestricted	Restricted	2020 Total
	£	£	£
Film production and distribution	-	487,366	487,366
Total income from charitable activities	-	487,366	487,366

5. Charitable expenditure

	Cost of raising funds £	Film production and distribution £	Support costs £	2021 £	2020 £
Staff costs (Note 6)	30,373	114,954	16,605	161,932	235,101
Cost of raising funds					
Fundraising expenditure	8,202	-	-	8,202	1,672
Fundraising consultancy	17,350	-	-	17,350	1,000
PR literature and brochures	-	-	-	-	-
Direct costs					
Film production and distribution	-	164,697	-	164,697	251,251
Other direct film costs	-	1,241	-	1,241	5,793
Medical expertise	-	-	-	-	1,997
Indirect and support costs					
Office rent and expenses	-	-	48,814	48,814	51,739
Telephone	-	-	2,420	2,420	2,420
Website and IT costs	-	-	1,374	1,374	1,917
Insurance	-	-	1,575	1,575	1,573
Bank charges	-	-	619	619	1,100
Bookkeeping and payroll	-	-	4,351	4,351	1,500
Legal and professional	7,212	31,153	18,889	57,254	65,752
Governance costs	-	-	14,491	14,491	13,387
Conference attendance	-	-	823	823	405
Foreign currency loss	-	95	-	95	2,162
Recruitment cost	-	-	5,918	5,918	2,130
Staff training	-	-	164	164	466
Sundry	-	-	258	258	69
Depreciation	-	-	894	894	880
	63,137	311,950	117,195	492,282	642,314
Support costs	29,299	87,896	(117,195)	-	-
Total charitable expenditure	92,436	399,846	-	492,282	642,314

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

5 Charitable expenditure (continued)

Comparative charitable expenditure

	Cost of raising funds £	Film production and distribution £	Support costs £	2020 £
Staff costs (Note 6)	48,842	161,913	24,346	235,101
Cost of raising funds				
Fundraising expenditure	1,672	-	-	1,672
Fundraising consultancy	1,000	-	-	1,000
PR literature and brochures	-	-	-	-
Direct costs				
Film production and distribution	-	251,251	-	251,251
Other direct film costs	-	5,793	-	5,793
Medical expertise	-	1,997	-	1,997
Indirect and support costs				
Office rent and expenses	-	-	51,739	51,739
Telephone	-	-	2,420	2,420
Website and IT costs	-	-	1,917	1,917
Insurance	-	-	1,573	1,573
Bank charges	-	-	1,100	1,100
Bookkeeping and payroll	-	-	1,500	1,500
Legal and professional	8,550	29,580	27,622	65,752
Governance costs	-	-	13,387	13,387
Conference attendance	-	-	405	405
Foreign currency loss	-	2,162	-	2,162
Recruitment cost	-	-	2,130	2,130
Staff training	-	-	466	466
Sundry	-	-	69	69
Depreciation	-	-	880	880
	60,064	452,696	129,554	642,314
Support costs	32,389	97,165	(129,554)	-
Total charitable expenditure	92,453	549,861	-	642,314

6. Staff costs

Total employment costs for the year comprise:	2021	2020
	£	£
Salaries and wages	156,314	221,238
Social security costs	12,223	18,738
Pension costs	2,621	4,163
Volunteer costs		301
	171,168	244,440
Allocated to:	2021	2020
	£	£
Cost of raising funds	30,373	48,842
Film production and distribution	114,955	161,913
Support costs	16,605	24,346
Governance costs	9,235	9,339
	171,168	244,440

One employee received emoluments of between £80,000 and £90,000 in the year (2020: one employee – between £80,000 and £90,000).

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

7. Staff costs (continued)

Key management personnel include Trustees, Chief Executive, Senior Fundraiser, Production Manager and a Finance Manager. The total employee benefits including pension contributions of the key management personnel were £144,623 (2020: £151,984).

The average number of employees (head count based on number of staff employed) during the year was as follows:	2021	2020
	No.	No.
Raising funds	1.0	2.0
Film production and distribution support	3.0	4.0
Governance	1.0	1.0
	<u>5.0</u>	<u>7.0</u>

The average monthly number of employees (full-time equivalent) during the year was as follows:	2021	2020
	No.	No.
Raising funds	0.5	1.1
Film production and distribution support	1.6	3.5
Governance	0.1	0.1
	<u>2.2</u>	<u>4.7</u>

7. Pension obligations

The charity makes contributions to a NEST pension scheme. Employee and Employer contributions amounted to £11,378 (2020: £9,919). At the year end, there were no contributions outstanding (2020: none). The assets of the scheme are invested and managed independently of the finances of the Charity.

8. Related party transactions

There are no related party transactions to disclose for 2021 (2020: none). The total aggregate value of donations received from trustees was £11,800 (2020: £15,045).

9. Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	894	808
Auditors' remuneration: Current year Audit	5,256	4,380
Previous year over accrual		420

The Trustees currently don't receive reimbursement for expenses incurred in attending meetings. No remuneration is paid to Trustees either.

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

10. Fixed assets

	Project equipment	Film and Office equipment	Total
	£	£	£
Cost			
At the start of the year	-	13,539	13,539
Additions in the year	-		
Disposals in the year	-	-	-
At the end of the year	-	13,539	13,539
Depreciation			
At the start of the year	-	10,864	10,864
Charge for the year	-	895	895
Disposals in the year	-	-	-
At the end of the year	-	11,759	11,759
Net book value			
At the end of the year	-	1,780	1,780
At the start of the year	-	2,675	2,675

11. Debtors

	2021	2020
	£	£
Debtors	31,381	76,385
Accrued income	6,943	15,130
Prepayments	1,238	1,233
	39,562	92,748

All debtors above, with the exception of prepayments, are financial instruments and are measured at settlement value.

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	11,735	32,860
Taxation and social security	(574)	9,397
Other creditors	575	19,700
Accruals	41,441	33,142
	<u>53,177</u>	<u>95,099</u>

All creditors above, with the exception of accruals, are financial instruments and are measured at settlement value. Included in other creditors are amounts owed to the pension scheme.

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Tangible fixed assets	-	1,780	1,780
Net current assets	<u>66,647</u>	<u>147,079</u>	<u>213,726</u>
Net assets at the end of the year	<u>66,647</u>	<u>148,859</u>	<u>215,506</u>

14. Movement in funds

2021	Balance at 01/01/2021	Income	Expenditure	Transfers	Balance at 31/12/2021
	£	£	£	£	£
Restricted funds:					
Film production and distribution	116,929	302,475	(360,000)	-	59,404
Salesforce development	<u>5,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,260</u>
Total restricted funds	<u>122,229</u>	<u>302,475</u>	<u>(360,000)</u>	<u>-</u>	<u>64,704</u>
Unrestricted funds					
General funds	<u>137,345</u>	<u>145,739</u>	<u>(132,282)</u>	<u>-</u>	<u>150,802</u>
Total unrestricted funds	<u>137,345</u>	<u>145,739</u>	<u>(132,282)</u>	<u>-</u>	<u>150,802</u>
Total Charity funds	<u>259,574</u>	<u>448,214</u>	<u>(492,282)</u>	<u>-</u>	<u>215,506</u>

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

Movement in funds (continued)

2020	Balance at 01/01/2020 £	Income £	Expenditure £	Transfers £	Balance at 31/12/2020 £
Restricted funds:					
Film production and distribution	157,217	487,366	(527,614)	-	116,969
Salesforce development	6,860	-	(1,600)	-	5,260
Total restricted funds	164,077	487,366	(529,214)	-	122,229
Unrestricted funds					
General funds	55,868	194,577	(113,110)	-	137,345
Total unrestricted funds	55,868	194,577	(113,110)	-	137,345
Total Charity funds	219,945	681,943	(642,314)	-	259,574

Purposes of restricted funds

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

- Vaccine confidence
- Reduction in maternal mortality
- Stronger-SAFE research trial
- Mental Health during Covid 19

15. Reconciliation of net income to net cash from operating activities

	2021 £	2020 £
Net income for the reporting period	(44,068)	39,629
Depreciation charges	890	880
Dividends, interest and rent from investments	(26)	(179)
(Increase)/decrease in debtors	53,186	34,718
Increase/(decrease) in creditors	(41,922)	54,604
Net cash (used in)/provided by operating activities	(31,936)	129,652

Medical Aid Films Limited

Notes to the financial statements For the year ended 31 December 2021

16. Analysis of cash and equivalents

	At 01/01/2021	Cash flows	At 31/12/2021
Cash in hand	<u>259,250</u>	<u>(32,058)</u>	<u>227,192</u>
Total cash and cash equivalents	<u>259,250</u>	<u>(32,058)</u>	<u>227,192</u>

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 2021 there were 10 (2020: 9) members.

18. Controlling party

There is no single ultimate controlling party.

19. Trading subsidiary

On 31/03/18 Medical Aid Films obtained 100% shares in a dormant trading subsidiary Medicdoc & Movies Ltd., which was dormant and subsequently dissolved in September 2020.