**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 2022**

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**Trustees** Michael De Lathauwer (Chair, stepped down 1st Aug 2022, remains as a Patron)

Sean McDonnell (Appointed Chair 2nd Feb 2023)

Celia Cattelain (Interim Chair, appointed 30th July 2022 , remains in a trustee role 2nd Feb 2023)

Amandip Kalar

Rajiv Wijesuriya

Prof. Lucie Byrne-Davis

Rania Missoumi

Matthew Jackson

Ankit Soni

Rachael Okwir (Appointed 30th July 2022)

Maila Reeve (Stepped down 1st May 2022)

**Chief Executive Officer** Catherine McCarthy

**Company number** 06296236

**Charity number** 1121578

**Registered Office** c/o International Hydropower Association, 6th Floor, One Canada Square, London E14 5AA

**Website** www.medicalaidfilms.org

**Independent Examiner** J.W.Chesters FCA

Nauchon

40310 Baudignan

France

**Bankers** Barclays Bank Plc

1 Churchill Place

London E14 5HP

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 2022. 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.

**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 2022 were:

Michael De Lathauwer (Chair, left 1st Aug 2022)

Celia Cattelain (Chair, appointed 30th July 2022)

Sean McDonnell

Alex Moore

Ankit Soni

Rajiv Wijesuriya

Lucie Byrne-Davis

Rania Missoumi

Matthew Jackson

Amo Kalar

Celia Cattelain

Rachael Akidi Okwir

**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 for 2021-2023 was developed, signed off and implemented from January 2021 and is now well underway.

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, focusing 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 their lives. The strategy 2021-23 focuses 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.

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, and so finding innovative ways to reach and directly engage with audiences.

Medical Aid Films is a collaborative organisation and works with partners across the world 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 of vulnerable communities around the world.

The organisation’s films are currently freely available online and on digital and social platforms, in a variety of formats, although there are plans to change this operating model. Content is also used and distributed via health-based partner organisations, NGOs, and charities, using mobile phones, tablets, and other portable technologies, reaching some of the most remote communities in the world. New partnerships in this area are of particular importance for the future.

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** —high-quality content and production values ensured by expert review
* **Innovative delivery** — reaching audiences through appropriate use of new technology

Content review by partners, specialist medical practitioners and leading global experts, with experience working in the field and in-country programmes continues to be a key part of the work. Advisers and reviewers often donate their time for free to ensure that the technical content of the films is first class, providing 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 in 2022**

2022 was a challenging year for many organisations, but also an extremely productive year for Medical Aid Films. The organisation can be proud of its achievements, despite the ongoing challenges of the COVID-19 global pandemic, which continued to dominate the landscape of 2022. Despite many challenges, the team remained very positive and worked extremely hard to deliver excellent results on many complex and challenging projects throughout the year, alongside achieving results against the objectives set in our strategy, placing emphasis on digital transformation and internal strengthening.

Quality digital health communications have never been needed more than over this past year, and this trend looks likely to continue. In 2022, the team more than doubled the amount of new content produced in an increased number of languages, significantly expanding the range and breadth of the work, and continuing to respond to the COVID-19 pandemic both globally and in the UK.

Despite the challenges of COVID-19 in Zambia, steady progress was made in 2022, the 3rd year of our SCREEN project, with the films completed and sign off accomplished via The Ministry of Health. The project aims to deliver film-based community education for adolescents in Zambia through screenings conducted by in-country partners throughout rural Zambia. SCREEN is our first national level, multiyear grant from Vitol Foundation.

In September we were delighted to receive an award for our research and evaluation, from the ESOMAR Foundation for our men’s engagement research in Zambia.

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

**Key facts and figures**

* An extensive archive library now containing over 700 films, viewed in 184 countries, in 45 languages and 4 additional dialects (February 2023)
* In 2022 we worked with 24 partners in a range of countries worldwide
* Almost 8 million people watched our films in 2022 (January 2023) on YouTube alone
* 187,000 people have subscribed to our YouTube channel (January 2023)
* We have partnered with world leading health and medical organisations such as the  
  British Medical Association, the World Health Organisation and UNICEF (2022)
* 100% of Annual survey respondents (2022) considered the films to be informative and useful
* 98% considered the films to be easy to understand and interesting/engaging and 96% found the films to include relatable characters and settings

**Key successes of 2022**

* Significant progress against our organisational strategy 2021-23, with a focus on internal strengthening and digital transformation
* 80 pieces of new content in an increased number of languages
* Continued response to the COVID-19 pandemic with the delivery of COVID-19 films in additional languages for UK and International audience
* Successful 3rd year of SCREEN – our major project in Zambia with extension funding for a 4th year
* New pro-bono partnership with Kubrick Group to transform use of our data
* Continued partnerships with World Health Organisation, London School of Hygiene and Tropical Medicine, International Rescue Committee, and many others
* Successful matched funding Xmas Appeal, achieving overall funding targets for the year

In summary, 2022 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 2022 we continued to support our partners to save lives in some of the poorest countries of the world. The charity reached many more people than anticipated during 2022 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.

**Production and Operations**

This year saw a huge increase in our production output, alongside a strengthening of production management and efficiencies. In 2022, there were **80 new pieces** of content made in **19 languages and dialects**. In contrast, there were 41 pieces of new content made in 2021.

**2022 Film List**

**The THET Innovation Film, I'm an NHS Doctor Volunteering Overseas: Helen's story**.

Using powerful storytelling techniques, THET Innovation demonstrates the journey of an innovative new surgical mesh from its inception in Tanzania to its potential implementation in the UK.

**The THET Volunteer Film**

The experience of one NHS staff member (Helen Newsome/ Sheffield Children’s NHS Foundation Trust) who has chosen to volunteer in Zambia’s Matero Hospital.

**Screen Zambia – (**16 films inEnglish, Nyanja, Lozi, Bemba)

*Being a father, Let's talk about sexual health, Your mental health, Equal Relationships*

SCREEN is a Zambia-based 3-year health communications project working with in-country partners to develop and disseminate health educational films on adolescent sexual and reproductive health and rights to rural Zambian audiences. The project aims to increase the reach of health films into remote and rural areas and to improve care seeking behaviour, practice, and health knowledge in these communities.

**Choosing contraception (Choosing Contraception):**

A film on contraception, which will be disseminated as a part of the SCREEN project. We will also investigate an expanded dissemination once the films are screened in Zambia.

**World Child Cancer**

Twi language versions of ‘Early Warning Signs and Symptoms of Childhood Cancer’ ‘Film for Communities’ animation for World Child Cancer.

**UK vaccine confidence (The COVID-19 vaccine saves lives)**

Film to provide vital support for doctors in building COVID-19 vaccine confidence with BAME and non-English speaking patient groups, explaining what the COVID-19 vaccines are and how they work.

**Stronger safe (Stopping Trachoma Transmitting Quickly + NGO film)**

A film to document trial participant experiences and the success of the Stronger-SAFE trachoma trial, with the aim of sharing the benefits of the trial with people in trachoma-endemic areas of Oromia outside the trial area.

**Positive discipline (Positive discipline at school)**

A film to explain positive discipline at school, how it differs from corporal punishment, and outline its beneficial impact on children.

**MESH (Introduction to LCMC, The Types of Mesh, A joined up service, Your surgery Journey)**

A series of four short films explaining the services provided by London Complex Mesh Centre at UCLH.

**Zero Dose Children (Reaching Zero Dose Children)**

An infographic animated video related to immunization & reaching zero-dose children.

**CORE vaccine confidence**

Using footage from the COVID-19 digital classroom to create a new one-minute animation on vaccine confidence, disseminated in Africa.

**COVID19 vaccination in pregnancy (Your pregnancy and the COVID-19 vaccination)**

A video to improve knowledge on the COVID-19 vaccines and dispel some of the key myths and misinformation surrounding COVID-19 vaccination in pregnancy to ensure behaviour change that increases the number of pregnant women that are vaccinated.

**Switching Insulin when on the move (Switching Insulin when on the move)**

A film to bring awareness about the different types of insulin and how to use them to prevent complications due to incorrect switching and give people living with diabetes greater confidence in using different types of insulin.

**APT Sepsis (Hand hygiene at every moment, Treat infection using best practice, prevent infection using best practice)**

A series of animation films which will be used as part of a trial on varying elements of preventing and treating infections on sepsis, for community health workers/medical staff such as nurses/midwives in targeted countries (Malawi and Uganda) in facilities that admit maternity patients for care.

**Christmas appeal film (Christmas Appeal 2022)**

A video based on "Badra's story" to accompany the MAF Christmas appeal in December 2022.

**Language content**

Delivering content in a language which is understood by its audience is critical, and vastly increases access and reach. Along with creating new language content, we have also been able to leverage existing content in new languages, 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 over 50 languages. Through a partnership with YouTube, we will in the future be exploring the potential of AI to rapidly and cost effectively translate existing and new content.

**Research and Learning**

The organisation has continued to develop its research and evaluation work throughout 2022. Our 2022 Annual Survey was sent to everyone who has downloaded our films in the past two years. Individuals from a total of 29 countries responded to the survey from a wide range of small, medium, and large NGOs and health organisations, with 55% of respondents describing themselves as either healthcare professionals or healthcare professional trainers. More than two thirds of those who had watched our films were healthcare professionals, mostly as part of a training programme.

Results showed that our films were mainly used for community health education, training or continued professional development (CPD) programmes and advocacy or awareness-raising. 100% of survey respondents considered the films to be informative and useful, 98% considered them to be easy to understand and interesting/engaging and 96% found the films to include relatable characters and settings. When asked about what they or their audiences valued the most about our films, ‘reliable and relevant content’, ‘clear and simple language’ and ‘different language versions’ were each highlighted by more than a quarter of respondents.

Our partnership with Tearfund’s Communication for Development Team continued into 2022 through the Social and Behaviour Change Communication (SBCC) consultancy project. We also continued to work with the Partnership on Maternal, New-born and Child Health (PMNCH) through a new COVID-19 vaccination in pregnancy project, where we produced English in 5 additional languages. The project also involved significant audience testing at scripting and animatic stages with pregnant women in Zambia and Indonesia and adolescent/youth representatives and healthcare professionals from various regions.

In September, we were delighted to be awarded an ESOMAR Foundation Making a Difference research award for our men’s engagement research in Zambia - our work was officially recognised at the ESOMAR conference in Toronto. As part of the award, we received incredible pro-bono support from the System1Group who analysed the effectiveness of three of our films using their cutting-edge technology which is used to gather insights into the best performing advertisements and PSA by measuring emotional reaction. This year we also co-authored a research article and letter which were published in the Women’s Health journal and the BMJ.

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 Communications**

Digital communications have played an increasingly important role in our work. In 2022, our social media engagement and reach improved across various platforms, especially on Facebook and Instagram, while our website experienced a substantial boost in visits, with a growth rate of 15.3%. Our video views increased by 5.25% on YouTube compared to 2021, demonstrating the growing interest in our films.

Our efforts in email marketing paid off as well, as we achieved a remarkable 23.86% improvement in our open rate. This positive outcome is due to the redesign of our newsletter, which resonated well with our audience, and more curated content.

To strengthen our strategic approach, we drafted Medical Aid Films' first digital communications strategy, where we outlined our objectives, analysed our competitors, and redefined roles, among other work. This strategy was a result of our participation in a year-long digital accelerator program, which further solidified our work to enhance our digital communications.

Our commitment to leveraging data for informed decision-making continued in 2022. Collaborating with the technology consultancy company Kubrick Group, we embarked on a project that uses their data expertise to maximise the impact of Medical Aid Films on global health. This partnership was acknowledged and shortlisted for the Charity Partnership of the Year Award in the Telecoms and Technology category at the Business Charity Awards.

In terms of digital fundraising, we made notable progress by enhancing our donation pages and successfully executing our Christmas campaign 2022, raising an impressive £14,765. The campaign also helped us acquire new donors who had never supported our charity before.

Last year, we also made strategic decisions to protect and add value to our film catalogue. We introduced a paywall/membership on our YouTube channel, allowing us to monetize certain films while keeping some accessible for individuals who are unable to pay. This approach not only supports our fundraising efforts but also ensures that organisations capable of paying for our content do so, preventing unauthorised free usage.

**Partnerships**

Significant partnerships have been built and developed during 2022, 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 Lathawuer has been on the Board of Trustees since the organisation started. He took over as Chair in April 2020, and stepped into a Patron role in August 2022. After a period of transition, Sean McDonnell was appointed to Chair of the Board on 2nd February 2023. Sean has been a Trustee for several years and a long-term supporter of our work. 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, operations, finance, and HR, along with digital communications, adding to the existing skills base in research and finance. We have strengthened the senior team this past year with a SMT.

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 an office move to share space with another organisation on the 6th floor in Canada Square, and a reduction for us in desk space, mainly due to a more hybrid approach to office working.

The trustees are covered by an indemnity insurance policy which is renewed annually, and our staff handbook and all our policies and processes have been updated, along with a number of new policies being introduced to streamline the organisation.

**Financial Review**

Despite the difficult economic situation the charity successfully raised £800,106 in the 12-month period to 31 December 2022 (2021: £448,213). Of the total income, £364,420 was from donations and grants and £425,745 was from charitable activities. Of the total income £425,745 was restricted.

Total expenditure for the year was £714,643 (2021: £492,282) including £600,121(2021: £399,846) on charitable activities, of which £341,120 (2021: £360,000) was restricted. As of 31 December 2022 the total reserves carried forward were £300,785 of which unrestricted reserves were £151,456 (2021: £150,802).

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. It is reviewed on a yearly basis.

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**

During 2023 the Charity will continue its focus on the key areas below, although work is beginning to review and refresh the current organisational strategy for 2024-2027.

**Organisational strengthening**

We are continuing the current focus on organisational strengthening and maximising use of digital technologies set out in the organisation’s strategy 2021-2023. This 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 will enable us to become a more established organisation with the potential for greater reach and impact.

Accompanying this strategic work, we will continue to highlight aspirations around future content for public health and health workforce, key 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 focusing on the health 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 2023, 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 companyfor that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. 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.

In preparing this report, the trustees have taken advantage of the small companies’ and micro-entities exemptions provided by the Companies Act 2006.

On behalf of the board of trustees

………………………………..

Chair of Trustees

19th September 2023

**MEDICAL AID FILMS LIMITED**

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**Medical Aid Films Limited.**

**Financial Statements for the year ended 31 December, 2022.**

**Independent examiner’s report to the trustees of Medical Aid Films Limited (‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year

ended 31 December, 2022.

**Responsibilities and basis of report**

As the charity’s trustees of the Company (and also its directors for the purposes of company law)

you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’). Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner’s statement**

Since the Company’s gross income exceeded £250,000, your examiner must be a member of a

body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the

examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in

connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of

the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the

**Medical Aid Films Limited.**

**Financial Statements for the year ended 31 December, 2022.**

**Independent examiner’s report – continued.**

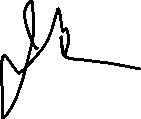
Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard

applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Signed:**



**J.W Chesters FCA Dated: 19 June, 2023.**

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1. **Accounting policies**
2. **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.

1. **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.

1. **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.

1. **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:

**2022** 2021

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.

1. **Accounting policies (continued)**
2. **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.

1. **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.

1. **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

1. **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.

1. **Accounting policies (continued)**
2. **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.

1. **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.

1. **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.

1. **Operating currency**

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

1. **Income from donations and legacies**

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1. **Donations in kind**

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1. **Income from charitable activities**

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1. **Charitable expenditure**

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1. **Staff costs**

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One employee received emoluments of between £80,000 and £90,000 in the year (2021: one employee – between £80,000 and £90,000).

Key management personnel include Trustees, Chief Executive, Fundraising Manager, Digital Communications Manager, Assistant. The total employee benefits including pension contributions of the key management personnel were £167,867.56 (2021: £171,168). Other key management personnel, not on PAYE include Head of Productions and Operations and Head of Research, Monitoring, Evaluation and Learning

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |
|  | **Staff numbers** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **2022** |  | 2021 |  |
|  |  |  |  |  |  | No. |  | No. |  |
|  | Raising funds |  |  |  |  | **1.5** |  | 1.0 |  |
|  | Film production and distribution support |  |  |  |  | **1.3** |  | 3.0 |  |
|  | Governance |  |  |  |  | **0.3** |  | 1.0 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **3.0** | 5.0 |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **Monthly number of employees, FTE** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **2022** |  | 2021 |  |
|  |  |  |  |  |  | No. |  | No. |  |
|  | Raising funds |  |  |  |  | **1.0** |  | 0.5 |  |
|  | Film production and distribution support |  |  |  |  | **0.3** |  | 1.6 |  |
|  | Governance |  |  |  |  | **0.2** |  | 0.1 |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **1.5** | 2.2 |  |
|  |  |  |  |  |  |  |  |  |  |

1. **Pension obligations**

The charity makes contributions to a NEST pension scheme. Employee and Employer contributions amounted to £14,186.13 (2021: £11,378). At the year end, there were no contributions outstanding (2021: none). The assets of the scheme are invested and managed independently of the finances of the Charity.

1. **Related party transactions**

There are no related party transactions to disclose for 2022 (2021: none).

1. **Net incoming resources for the year**

This is stated after charging:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2022** |  | 2021 |
|  |  |  |  |
| Depreciation | **894** |  | 894 |
| Auditors’ remuneration | **0** |  | 5,256 |
|  |  |  |  |

The Trustees do not receive reimbursement for expenses incurred in attending meetings. No remuneration is paid to Trustees.

1. **Fixed assets**



1. **Debtors**



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

1. **Creditors: amounts falling due within one year**

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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.

1. **Analysis of net assets between funds**

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1. **Movement in funds**

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1. **Reconciliation of net income to net cash from operating activities**

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1. **Analysis of cash and equivalents**



1. **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 2022 there were 4 (10 in 2021) members of staff (Staff being made up of those on payroll contracts).

1. **Controlling party**

There is no single ultimate controlling party.