

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 2019

MEDICAL AID FILMS LIMITED

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MEDICAL AID FILMS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sarah Watson (chair) Michael de Lathauwer Alex Moore Christelle Kupa Johann Malawana
Chief Executive Officer	Catherine McCarthy
Company number	06296236
Charity number	1121578
Registered Office	c/o Doctors of the World, 29 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 2019

The trustees (who are also the directors) are pleased to present their report, together with the financial statements of the company for the year ended 31 December 2019, which also represents the Directors' report as required by s415 of the Companies Act 2006. The comparative represents the year ended 31 December 2019.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (as amended for periods commencing from 1 January 2016) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charity's memorandum and articles of association.

Legal and administrative information, as set out on page 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 2019 were:

Sarah Watson (appointed Chair on 31/10/2019)
Michael De Lathauwer
Alex Moore
Christelle Kupa
Aude Thibaut de Maisieres (resigned 31/10/19)
Eric Jauniaux (resigned 31/10/19)
Charlotte Hull (resigned 31/10/19)
Gerri McHugh (resigned 31/10/19)
Maria Gonzalez (resigned 31/10/19)
Dr Suzy Elneil (resigned 31/10/19)
Dr Johann Malawana (appointed 25/04/2019)

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 2016 a new strategy 2016 — 2020 was agreed by the Trustees and was operational from the first quarter of 2016.

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

Charitable objectives for the public benefit

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

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

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 developing countries.

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

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

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

Film content is still freely available online and on digital platforms in a variety of formats for partner organisations and individuals, reaching some of the most remote communities in the world. Material is also used and distributed via health-based organisations, NGOs and charities using mobile phones, tablets and other portable technologies. 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, its guiding principles are:

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

Films are reviewed by specialist medical practitioners and leading global experts with experience working in the field and in-country programmes. All 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.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and performance

2019 was a more challenging year for the Charity, mainly due to major delays in partner contracts and projects which affected funding and workflows. Despite challenges, however, we were able to continue to deliver on complex and challenging film projects throughout the year. Alongside this, at the end of the year, we were successful in securing our first national level, multiyear grant from Vitol Foundation, to support and strengthen our SCREEN project in Zambia to deliver community based education through film.

2019 was also very significant in other ways, as we were successful in our application to the EY Ripples programme, which gave us the opportunity to work with an EY consultant to review our future plans around impact and growth. This work forms the basis of our thinking around strategy refresh for 2021 – 2023.

We were delighted to celebrate achieving our first organisational award at the Charity Clarity Awards for most enterprising Charity of 2019. We were also chosen to become Charity of the Year for a finance company.

Our Impact report 2019, highlights the following achievements:

- 330 health education and training films, viewed in 145 countries globally
- Films now in 28 different languages
- 1 million individual film viewings in education and training projects
- Over 20 million digital channel views
- Over 67,000 subscribers on YouTube

Key successes of 2019:

- Award for most enterprising Charity 2019 at the Charity Clarity Awards, and shortlisted for Bond award and other film awards
- Successful summer event at Chelsea Physic Garden with TV Doctor Mike Mosley
- Successful application to EY Ripple Programme with a focus on future impact and growth
- Successful application to Vitol Foundation for multiyear funding to support work in Zambia
- New project on children's mental health, with Harvard School of Global Health and the Kailash Satyarthi Foundation
- Impact report – summarising learning over last 5 years
- Increase in language translation work
- Global partnerships with, World Health Organisation, London School of Hygiene and Tropical Medicine, Guys and St Thomas', Children's Investment Fund Foundation, International Rescue Committee, Voluntary Service Overseas, Last Mile Health and others
- Large scale random control trial partnership with LSHTM, significantly scaling up our research activities, strengthening the evidence base for the use of film in health interventions
- Plans and preparation for publication of the research into men's engagement with publication planned in 2020
- Successful application to Big Give and matched funding Xmas Appeal

In summary, 2019 brought the team new challenges, but we have risen to them, and developed greater resilience as a result. We continue to ensure that our partners have been supported to save lives in some of the poorest countries of the world.

The charity has reached many more people than anticipated during 2019 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.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

2019 Film List

In 2019, there were 13 new films made by Medical Aid Films, 3 extra film versions were dubbed by partner organisation Bethel Computers, and 27 additional health films made by partner organisation Picturing Health. In total, these 43 films span 9 different languages, which means our archive now has films in 28 languages.

Film	Languages	Description
<i>Hope After Zika</i> Partner - London School of Hygiene and Tropical Medicine	English Portuguese Spanish	This film documents how the communities affected by congenital Zika syndrome have come together to learn from and support each other in the years since the outbreak. A story of love and friendship, this short documentary explores how communities can work together to bring up happy and healthy children under the most challenging of circumstances.
<i>How to use the CRADLE VSA to detect vital signs during pregnancy (skilled health workers)</i> Partner - Kings College London, supported by Jhpiego	Krio	A film for Skilled Health workers introducing the CRADLE VSA, a new device for measuring vital signs during pregnancy. This film shows how to check blood pressure and heart rate using the CRADLE VSA. It also outlines the first steps to take if there is an abnormality in these readings.
<i>How to use the CRADLE VSA to detect vital signs during pregnancy (community health workers)</i> Partner - Kings College London, supported by Jhpiego	Krio Amharic	As above – version for Community Health Workers.
<i>The Power of Self-Injectable Contraception</i> Partner - Children's Investment Fund Foundation: CIFF, FHI 360 and USAID.	English French (subtitles)	This film tells the story of the journey from research to practice for self-injectable contraception in Malawi. This self-injectable contraception puts power in the hands of girls and women to make decisions and take control of their own health, accelerating universal access to sexual and reproductive healthcare.
<i>Understanding Diabetes and Hypertension: Symptoms, Risk Factors and Treatment</i> Partner - The International Rescue Committee Non-Communicable Diseases Consortium Project, with funding from USAID and The Office of U.S. Foreign Disaster Assistance (OFDA).	English French Somali Arabic	This animation aims to help community health workers in humanitarian settings gain a better understanding of two common non-communicable diseases - diabetes and hypertension - including their symptoms, associated risk factors and treatment.
<i>2018 in Film</i> Produced by Medical Aid Films	English	This annual review film highlights all of our achievements over 2018.
<i>HIV Paediatric Case Study Training Films</i> Partner - Picturing Health and Medical Research Council's Clinical Trials Unit at UCL	English x 13 films	Set of films on paediatric HIV made by partner organisation Picturing Health. These interactive training films are designed to copy the way clinicians learn in real life. They follow children over time, recording clinic visits or admissions to hospital, stopping to ask questions whenever treatment decisions need to be made. Suggested answers are contained in the accompanying notes.

Pumanl bCPAP Training Films Partner- Picturing Health alongside Rice 360° Institute for Global Health Technologies and Hadleigh Health Technologies, with funding from USAID	English x 14 films	This set of 14 films were created by partner organisation Picturing Health to train teams looking after babies and premature babies with severe respiratory distress. Continuous Positive Airway Pressure (CPAP) helps babies to breathe by gently pushing an air/oxygen mix into their lungs. Normally too expensive for Africa, a group of students came up with an innovative idea, now being rolled out to Hospitals across the continent.
How to Prevent Malaria Partner- Bethel Computers for Education and Econet Wireless	Haitian Creole	One of three films made to transform malaria health education using animation. Translated and dubbed by partner organisation, Bethel Computers for Education.
How to Diagnose Malaria Partner- Bethel Computers for Education and Econet Wireless	Haitian Creole	One of three films made to transform malaria health education using animation. Translated and dubbed by partner organisation, Bethel Computers for Education.
How to Treat Malaria Partner- Bethel Computers for Education and Econet Wireless	Haitian Creole	One of three films made to transform malaria health education using animation. Translated and dubbed by partner organisation, Bethel Computers for Education.

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.

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

Research and Learning

Medical Aid Films' are now used in over 145 countries, with over 5 million views online each year. We have experience of working across the African continent, South Asia, South-East Asia and Central America to produce tailored and appropriate programmes delivering health education through different platforms.

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

Significant partnerships have been built and developed during 2019, 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.

The organisation will continue its systematic approach to evaluation and measurement to identify and measure change; what impact films have 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.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

Men's engagement research – Zambia

Funding was awarded from the Vitol Foundation in 2018 for a research study in eastern Zambia, which explored men's perspectives on our maternal and child health film screening project, run with the Zambian Ministry of Health. Men's involvement around pregnancy and parenthood is increasingly recognised as an important factor in improving maternal and child health outcomes in many low resource settings. There is evidence that men would like greater involvement but are dissuaded by socio-cultural attitudes and feel undermined by a lack of knowledge. Our research project explored the ways that film can be an effective medium in encouraging men's positive engagement around maternal and child health. Findings were produced in early 2019 with a view to being published in mid2020.

Organisational Development

Aude Thibaut de Maisieres stepped down as Chair of the Trustees in Spring 2019 due to health reasons and resigned from the Board in October 2019. Alex Moore continued as interim Chair and following a process of recruitment, Sarah Watson took over as Chair in October 2019.

The trustees are covered by an indemnity insurance policy which is renewed annually.

We continue to enjoy our new offices at One Canada Square, Canary Wharf with the potential of a move to another floor in Canada Square in summer 2020.

The Charity has responded well to the COVID-19 crisis and moved the staff to home working for safety, the team is continuing to work productively on current projects - some will be delayed and others will be re-considered in the light of the outbreak. As a Global Health Charity, the organisation is well positioned to respond to the crisis, and it has joined several large consortiums to create educational films and animation for health workers in low income countries. New work and funding is anticipated in 2020.

Financial Review

The charity raised £444,141 in the 12-month period to 31 December 2019 (2018: £510,732). Of the total income, £147,098 was from donations and grants and £296,472 was from charitable activities. Of the total income £296,472 was restricted.

Total expenditure for the year was £512,783 (2018: £506,301) including £317,063 (2018: £347,614) on charitable activities, of this £237,328 (2018: £224,474) was restricted. As at 31 December 2019 the total reserves carried forward were £219,945 of which unrestricted reserves were £55,868 (2018: £183,654). The charity's policy is to hold no less than three months' unrestricted funding and ideally six months in reserve which is between £80,000 to £160,000. The charity's cash reserves are tight but managed well to meet expenses arising from continuing activities and is aiming to reach its target reserves by actively approaching our major donors and charitable foundations supporting core activities of the charity. The charity's free reserves, general funds less fixed assets, as at 31 December 2019 were £52,818.

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 work has started at the end of 2019 to review the current strategy and explore future challenges and opportunities. The Trustees are aware of the charity's challenging financial position as at 31 December 2019 and continue to monitor it closely.

MEDICAL AID FILMS LIMITED

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

Future Plans

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

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

To achieve the above objectives, we will, during 2020, continue to implement our agreed operational plans across the six strategic areas of our work, with a focus on organisational strengthening, developing sustainability and growth. We will be especially focusing on strengthening our digital communications, fundraising and exploring opportunities to exploit our research profile, especially through our men's engagement research.

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:

- 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.

MEDICAL AID FILMS LIMITED
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

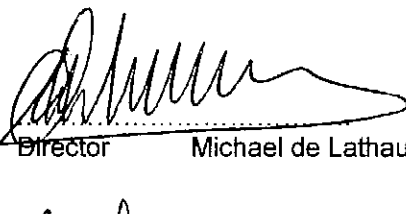
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees to make themselves 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

April 25, 2020

Date

MEDICAL AID FILMS LIMITED

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

Opinion

We have audited the financial statements of Medical Aid Films Limited (the 'charitable company') for the year ended 31 December 2019 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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MEDICAL AID FILMS LIMITED

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

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 pages 10 and 11 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.

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.

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.

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.



Richard Billinghamurst
Senior Statutory Auditor
For and on behalf of

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

Company No 06296236 (England and Wales)

Medical Aid Films Limited

Statement of Financial Activities (including the Income and expenditure account)

For the year ended 31 December 2019

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	Unrestricted Funds £	Restricted Funds £	2018 Total £
INCOME FROM:							
Donations and legacies	2	147,098	-	147,098	262,411	-	262,411
Charitable activities:							
- <i>Film production and distribution</i>	4	-	296,472	296,472	-	247,650	247,650
Investments		487	-	487	357	-	357
Other income		84	-	84	314	-	314
Total income		<u>147,669</u>	<u>296,472</u>	<u>444,141</u>	<u>263,082</u>	<u>247,650</u>	<u>510,732</u>
EXPENDITURE ON:							
Raising funds	5	195,720	-	195,720	158,687	-	158,687
Charitable activities:	5						
- <i>Film production and distribution</i>		79,735	237,328	317,063	123,140	224,474	347,614
Total expenditure		<u>275,455</u>	<u>237,328</u>	<u>512,783</u>	<u>281,827</u>	<u>224,474</u>	<u>506,301</u>
Net (expenditure)/income		<u>(127,786)</u>	<u>59,144</u>	<u>(68,642)</u>	<u>(18,745)</u>	<u>23,176</u>	<u>4,431</u>
Transfers between funds		-	-	-	-	-	-
Net movement in funds		<u>(127,786)</u>	<u>59,144</u>	<u>(68,642)</u>	<u>(18,745)</u>	<u>23,176</u>	<u>4,431</u>
Reconciliation of funds:							
Total funds brought forward		183,654	104,933	288,587	202,399	81,757	284,156
Total funds carried forward	14	<u>55,868</u>	<u>164,077</u>	<u>219,945</u>	<u>183,654</u>	<u>104,933</u>	<u>288,587</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**

Company No 06296236 (England and Wales)

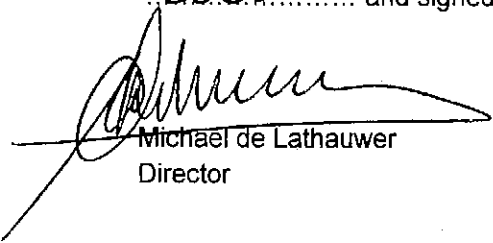
As at 31 December 2019

	Note	2019 £	2018 £
Fixed Assets:			
Tangible assets	10	<u>3,050</u>	<u>3,794</u>
<i>Total fixed assets</i>		<u>3,050</u>	<u>3,794</u>
Current assets:			
Debtors	11	<u>127,466</u>	<u>91,606</u>
Cash at bank and in hand		<u>129,924</u>	<u>257,191</u>
<i>Total current assets</i>		<u>257,390</u>	<u>348,797</u>
Liabilities:			
Creditors: amounts falling due within one year	12	<u>(40,495)</u>	<u>(64,004)</u>
<i>Net current assets</i>		<u>216,895</u>	<u>284,793</u>
<i>Total assets less current liabilities</i>		<u>219,945</u>	<u>288,587</u>
Total net assets	13	<u>219,945</u>	<u>288,587</u>
Charity Funds:			
Restricted funds	14	<u>164,077</u>	<u>104,933</u>
Unrestricted funds			
General funds		<u>55,868</u>	<u>183,654</u>
<i>Total unrestricted funds</i>	14	<u>55,868</u>	<u>183,654</u>
<i>Total charity funds</i>		<u>219,945</u>	<u>288,587</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and Financial Reporting Standard 102.

The financial statements were approved, and authorised for issue, by the Board of Trustees on

2020..... and signed on their behalf by:


Michael de Lathauwer
Director

The notes on pages 17 to 27 form part of these financial statements.

Medical Aid Films Limited
Statement of cash flows
For the year ended 31 December 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	15	(126,689)	(35,154)
Cash flows from Investing activities:			
Dividends, interest and rents from investments		487	357
Purchase of fixed assets		<u>(1,065)</u>	<u>(2,900)</u>
Net cash (used in)/provided by investing activities		(578)	(2,543)
Change in cash and cash equivalents in the year		(127,267)	(37,697)
Cash and cash equivalents at the beginning of the year		257,191	294,888
Cash and cash equivalents at the end of the year	16	<u>129,924</u>	<u>257,191</u>

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:

	2019	2018
Raising funds	50%	50%
Film production and distribution	50%	50%

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)

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
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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.

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.

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2019

2. Income from donations and legacies

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Donations and grant income	51,496	-	51,496	186,654
Donations in kind (note 3)	95,602	-	95,602	75,757
	<u>147,098</u>	<u>-</u>	<u>147,098</u>	<u>262,411</u>

3. Donations in kind

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Professional services	45,195	-	45,195	5,945
Office equipment	-	-	-	2,900
Fundraising event costs	13,000	-	13,000	5,040
Provision of office space	31,376	-	31,376	28,467
Bookkeeping and payroll	6,000	-	6,000	6,000
Advertising	31	-	31	23,906
Staff training	-	-	-	1,620
Telephone, printing and stationery	-	-	-	1,879
	<u>95,602</u>	<u>-</u>	<u>95,602</u>	<u>75,757</u>

4. Income from charitable activities

	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Film production and distribution	-	296,472	296,472	247,650
Total income from charitable activities	<u>-</u>	<u>296,472</u>	<u>296,472</u>	<u>247,650</u>

Notes to the financial statements

For the year ended 31 December 2019

5. Charitable expenditure

	Cost of raising funds £	Film production and distribution £	Support costs £	2019 £	2018 £
Staff costs (Note 6)					
Cost of raising funds	100,296	129,001	24,103	253,400	232,931
Fundraising expenditure	14,647	-	-	14,647	7,108
Fundraising consultancy	2,563	-	-	2,563	750
PR literature and brochures	274	-	-	274	14
Direct costs					
Film production and distribution	-	87,528	-	87,528	135,982
Other direct film costs	-	1,258	-	1,258	531
Medical expertise	-	-	-	-	1,445
Indirect and support costs					
Office rent and expenses	-	-	50,050	50,050	35,647
Telephone	-	-	3,386	3,386	3,627
Website and IT costs	-	-	2,974	2,974	1,490
Insurance	-	-	1,559	1,559	334
Bank charges	-	-	841	841	601
Bookkeeping and payroll	-	-	6,000	6,000	6,000
Legal and professional	-	20,799	42,838	63,637	49,635
Governance costs	-	-	16,912	16,912	14,563
Conference attendance	-	-	2,675	2,675	2,284
Foreign currency loss	-	-	-	-	209
Recruitment cost	-	536	-	536	6,930
Staff training	-	-	676	676	1,816
Sundry	-	-	2,058	2,058	3,014
Depreciation	-	-	1,809	1,809	1,390
	117,780	239,122	155,881	512,783	506,301
Support costs	77,940	77,941	(155,881)	-	-
Total charitable expenditure	195,720	317,063	-	512,783	506,301

Medical Aid Films Limited

Notes to the financial statements (continued)

For the year ended 31 December 2018

5. Charitable expenditure	Cost of raising funds £	Film production and distribution £	Support costs £	2018 £
Staff costs (Note 6)	77,538	112,473	42,920	232,931
Cost of raising funds				
Fundraising expenditure	7,108	-	-	7,108
Fundraising consultancy	750	-	-	750
PR literature and brochures	14	-	-	14
Direct costs				
Film production and distribution	-	135,982	-	135,982
Other direct film costs	-	531	-	531
Medical expertise	-	1,445	-	1,445
Indirect and support costs				
Office rent and expenses	-	-	35,647	35,647
Telephone	-	-	3,627	3,627
Website and IT costs	-	-	1,490	1,490
Insurance	-	-	334	334
Bank charges	-	-	601	601
Bookkeeping and payroll	-	-	6,000	6,000
Legal and professional	-	23,906	25,729	49,635
Governance costs	-	-	14,563	14,563
Conference attendance	-	-	2,284	2,284
Foreign currency loss	-	-	209	209
Recruitment cost	-	-	6,930	6,930
Staff training	-	-	1,816	1,816
Sundry	-	-	3,014	3,014
Depreciation	-	-	1,390	1,390
	85,410	274,337	146,554	506,301
Support costs	73,277	73,277	(146,554)	-
Total charitable expenditure	158,687	347,614	-	506,301

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2019

6. Staff costs

Total employment costs for the year comprise:	2019	2018
	£	£
Salaries and wages	235,476	219,708
Social security costs	21,955	19,576
Pension costs	3,751	2,210
Volunteer costs	1,084	-
	262,266	241,494
Allocated to:	2019	2018
	£	£
Cost of raising funds	100,296	77,538
Film production and distribution	129,001	112,473
Support costs	24,103	42,920
Governance costs	8,866	8,563
	262,266	241,494

One employee received emoluments of between £70,000 and £80,000 in the year (2018: one employee – between £70,000 and £80,000).

Key management personnel include Trustees, Chief Executive, Senior Fundraisers and a Finance Manager. The total employee benefits including pension contributions of the key management personnel were £145,116 (2018: £146,396).

The average number of employees (head count based on number of staff employed) during the year was as follows:	2019	2018
	No.	No.
Raising funds	3.0	3.0
Film production and distribution support	3.0	2.0
Governance	1.0	1.0
	7.0	6.0

The average monthly number of employees (full-time equivalent) during the year was as follows:	2019	2018
	No.	No.
Raising funds	2.6	2.7
Film production and distribution support	2.6	2.7
Governance	0.1	0.1
	5.3	5.5

7. Pension obligations

The charity makes contributions to a pension scheme. Employee and Employer contributions amounted to £8,666 (2018: £4,374). At the year end, there were £730 contributions outstanding (2018: £469). 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 2019 (2018: none). The total aggregate value of donations received from trustees was £3,438 (2018: £102,647).

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2019

9. Net incoming resources for the year

This is stated after charging:

	2019	2018
	£	£
Depreciation	1,809	1,390
Auditors' remuneration: Current year Audit	4,800	5,460
Previous year under accrual	3,240	540

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

10. Fixed assets

	Project equipment	Film and Office equipment	Total
	£	£	£
Cost			
At the start of the year	25,024	18,046	43,070
Additions in the year	-	1,065	1,065
Disposals in the year	(25,024)	(6,077)	(31,101)
At the end of the year	-	13,034	13,034
Depreciation			
At the start of the year	25,024	14,252	39,276
Charge for the year	-	1,809	1,809
Disposals in the year	(25,024)	(6,077)	(31,101)
At the end of the year	-	9,984	39,276
Net book value			
At the end of the year	-	3,050	3,050
At the start of the year	-	3,794	3,794

11. Debtors

	2019	2018
	£	£
Debtors	111,089	84,171
Accrued income	15,145	6,215
Prepayments	1,232	1,220
	127,466	91,606

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 2019

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Creditors	9,320	2,878
Taxation and social security	6,822	6,830
Other creditors	730	469
Accruals	23,623	53,827
	40,495	64,004

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	-	3,050	3,050
Net current assets	164,077	52,818	216,895
Net assets at the end of the year	<u>164,077</u>	<u>55,868</u>	<u>219,945</u>

14. Movement In funds

2019	Balance at 01/01/2019	Income	Expenditure	Transfers	Balance at 31/12/2019
	£	£	£	£	£
Restricted funds:					
Film production and distribution	96,073	296,472	(235,328)	-	157,217
Salesforce development	8,860	-	(2,000)	-	6,860
Total restricted funds	<u>104,933</u>	<u>296,472</u>	<u>(237,328)</u>	<u>-</u>	<u>164,077</u>
Unrestricted funds					
General funds	183,654	147,669	(275,455)	-	55,868
Total unrestricted funds	<u>183,654</u>	<u>147,669</u>	<u>(275,455)</u>	<u>-</u>	<u>55,868</u>
Total Charity funds	<u>288,587</u>	<u>444,141</u>	<u>(512,783)</u>	<u>-</u>	<u>219,945</u>

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2019

Movement in funds (continued)

2018	Balance at 01/01/2018	Income	Expenditure	Transfers	Balance at 31/12/2018
	£	£	£	£	£
<i>Restricted funds:</i>					
Film production and distribution	72,897	247,650	(224,474)	-	96,073
Salesforce development	8,860	-	-	-	8,860
Total restricted funds	81,757	247,650	(224,474)	-	104,933
<i>Unrestricted funds</i>					
General funds	202,399	263,082	(281,827)	-	183,654
Total unrestricted funds	202,399	263,082	(281,827)	-	183,654
Total Charity funds	284,156	510,732	(506,301)	-	288,587

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:

- Serenje bicycle cinema project
- Maternal health (Cradle and OHW)
- Infection prevention control
- Ultrasound training
- Zika virus
- Men's engagement publication in maternal health
- Clubfoot Zambia
- Diabetes and Hypertension

Medical Aid Films Limited
Notes to the financial statements
For the year ended 31 December 2019

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

	2019	2018
	£	£
Net income for the reporting period	(68,642)	4,431
Depreciation charges	1,809	1,390
Dividends, interest and rent from investments	(487)	(357)
(Increase)/decrease in debtors	(35,860)	(88,899)
Increase/(decrease) in creditors	23,509	48,281
Net cash (used in)/provided by operating activities	(126,689)	(35,154)

16. Analysis of cash and equivalents

	At 01/01/19	Cash flows	At 31/12/19
Cash in hand	257,191	(127,267)	129,924
Total cash and cash equivalents	257,191	(127,267)	129,924

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 2019 there were 5 (2018: 10) 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 remains dormant to date and will be closed in April 2020.