
Maternal & Childhealth Advocacy International

Scottish Charitable Incorporated Organisation

Charity Number: SC043467

Trustees' Report and Financial Statements

For the Year Ended

31st October 2014

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: SC043467
Principal Office: 1 Columba Court
Laide
Achnasheen
Ross-shire
IV22 2NL

Trustees: At the date of this report, the current Trustees are:

	<u>Appointed</u>	
Dr Alison Earley	4 th October 2012	
Dr Brigid Hayden	4 th October 2012	
Dr Rhona MacDonald	4 th October 2012	Honorary Executive Director
Dr David Southall	4 th October 2012	Honorary Medical Director
Dr Ian Davis	24 th October 2012	
Mrs Parin Robbins	16 th November 2013	
Dr Sheena Crawford	16 th November 2013	
Dr David Skinner	26 th January 2014	
Dr Madho Jingree	12 th April 2014	
Dr Alice Clack	2 nd September 2014	

The following Trustee has resigned:

	<u>Appointed</u>	<u>Resigned</u>
Dr James Bunn	4 th October 2012	16 th November 2013

Independent Examiner:

Sandra J Nairn ACMA CGMA
The Slipway
Inverasdale
Poolewe
Wester Ross
IV22 2LN

Bankers:

Co-operative Bank plc
PO Box 250
Delf House
Skelmersdale
Lancashire
WN8 6WT

TRUSTEES' REPORT

Structure, Governance and Management

Maternal & Childhealth Advocacy International (MCAI) is a Scottish Charitable Incorporated Organisation (SCIO) and was registered with the Scottish Charity Regulator with effect from 4th October 2012 with registration number SC043467.

The charity is governed and administered in accordance with its constitution and mission statement.

The structure of the charity consists of the Trustees, who are also the organisation's only members, and comprise the MCAI board.

The Trustees manage the organisation of the charity and make all the major and strategic decisions about its organisation and operation. The Trustees work for the charity on a voluntary basis. The Honorary Executive Director is responsible for the overall management of the charity and implementing the strategy and the Honorary Medical Director is responsible for operational activities and the health safety and security of volunteers. The day to day running of the charity is carried out by an administrative team based in Poolewe.

Trustee appointment and recruitment is in line with the requirements set out within the charity's constitution. Trustee recruitment is a fair and open process that can be accessed by any individual aged 16 years and over (excluding employees) who has valuable skills, which will benefit the charity, and who subscribes to the purposes of the organisation and wishes to see them fulfilled. The constitution requires that nominations should come from an existing trustee and that appointment should follow a unanimous decision from the Board of Trustees. The maximum number of trustees is 12 and the minimum is 4.

Objectives and Activities

Charitable Purposes

The charitable purposes of Maternal & Childhealth Advocacy International are defined in its constitution. The purposes are:

- To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by supporting public health systems in the countries in which we work and by advocating for effective medical treatment to be free at the point of delivery and accessible to all.
- To advance health by saving and improving the lives of seriously ill pregnant women, children, and babies in areas of extreme poverty by empowering and enabling our in-country partners to strengthen emergency healthcare so that every baby, infant, child, and pregnant woman and girl can receive high quality emergency healthcare without delay.

Main Activities

During the year, MCAI continued to deliver programmes of training healthcare workers, refurbishment of healthcare facilities, provision of drugs and equipment in Liberia, The Gambia and Cameroon. Activities in Bosnia Herzegovina continued until August 2014.

Based on human rights conventions, MCAI lobbied at international, national and local level to improve the standard of health care for pregnant women and girls and their babies.

MCAI continued to produce and distribute free up-to-date and evidence based medical teaching materials.

The Trustees and executive maintained a vigorous programme of seeking funds in the form of grants and donations in order to fund the charity's work.

Achievements and Performance

In October, MCAI published *International Maternal & Child Health Care: A Practical Manual for Hospitals Worldwide*. Financed and produced by MCAI, this book will be distributed by MCAI to health workers in public hospitals in low and middle income countries.

A total of 620 international volunteer days were spent on MCAI projects overseas.

- In Liberia, MCAI volunteer senior obstetricians continued to provide long term mentoring to two Liberian midwife surgeon trainees. In March, our volunteers were recalled due to the outbreak of the Ebola virus epidemic, but the MCAI trainee midwife surgeons continued to work throughout the crisis.
- In The Gambia, a programme of training and mentoring midwives and junior doctors in advanced obstetric techniques has been in operation since August. MCAI senior volunteer obstetricians have been supporting work in Brikama hospital through training, refurbishment and the provision of essential drugs and supplies.
- In Cameroon, MCAI piloted the Neonatal Care Course, delivering to 12 successful candidates. We continue to work with staff at Bamenda Hospital to increase the psychosocial support for families living with HIV and deliver PMTCT programmes.
- In April, the trustees made the difficult decision to move out of Bosnia and formally withdrew in August. Over the years, MCAI and our partner ALSG have trained hundreds of doctors, nurses, midwives and paramedics in the management of paediatric, obstetric and neonatal emergencies.

Future Plans

MCAI will continue in its main aims and objectives, following through with existing programmes and ensuring that all are sustainable.

Financial Review

Policy on reserves

Sufficient funds are always held in reserve to ensure that the charity can operate for 6 months. The current cost of this is calculated at £30,000.

MCAI intends that any surplus funds over and above this amount will be carried forward at the end of each financial year and spent in accordance with the donors' wishes.

Review of accounts

Charitable income for the year totalled £365,659. £101,671 of this total came from individual donors. Remaining income included £23,405 from UKAid grant for work in Liberia, £67,382 from SIGBI support funding for ongoing work in The Gambia, £61,920 from ALSG funding the SEC programmes, together with smaller grants and donations from trusts, foundations, community groups and MCAI's fundraising activities.

Of expenditure, £282,452 was spent directly on charitable activities. £52,380 was spent on activity overheads and charity governance. In line with accounting practices, the finances and charitable activities relating to the textbook (International Maternal and Child Health Care: a practical manual for hospitals worldwide) financed by MCAI, are shown in "stock" (p 8 & 9). And as noted in the paragraph below, the charitable activities of MCAI could not be achieved without the work of its dedicated volunteers.

Gifts in kind amounted to £10,291, a donation of medical manikins to the Bosnia project. In addition, MCAI volunteers have donated a total of 620 hours towards the charity's programme work overseas. The Honorary Executive Director works on a voluntary part-time basis on managerial and strategic activities. The Honorary Medical Director works full time on a voluntary basis on the operational activities of the charity. The project leads, who have overall management and operational responsibility for each international project, also work as volunteers, as do MCAI trustees. MCAI could not operate without the time and effort donated by its volunteers.

Statement of Trustees Responsibilities

The Trustees of the charity are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Maternal & Childhealth Advocacy International (SCIO)

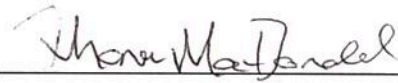
Charity law requires the Trustees to prepare financial statements for each financial year. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

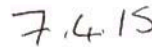
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 27th March 2015 and signed on their behalf by:



Dr Rhona MacDonald
Trustee



Date

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Maternal & Childhealth Advocacy International Scottish Charitable Incorporated Organisation

I report on the financial statements of the charity for the year ended 31 October 2014 which are set out on pages 7 to 14.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 2nd April 2015

Sandra J Nairn ACMA CGMA

SJN Consultants Ltd

The Slipway

Inverasdale

Poolewe

Wester Ross

IV22 2LN

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 October 2014

	Note	2014		2013
		Unrestricted Fund £	Restricted Fund £	Total £
Incoming Resources				
Incoming resources from generated funds				
- Voluntary income	(2)	68,882	287,501	356,383
- Activities for generating funds	(3)	4,741	3,722	8,463
- Investment income	(4)	813	-	813
Total incoming resources		74,436	291,223	365,659
Resources Expended				
Costs of generating funds				
- Fundraising trading cost of goods sold and other costs	(5)	5,705	280	5,985
Costs of charitable activities	(6)	45,083	237,369	282,452
Governance costs	(7)	7,297	-	7,297
Total resources expended		58,085	237,649	295,734
Net (outgoing)/incoming resources made before transfers		16,351	53,574	69,925
Gross transfers between funds		5	(5)	-
Net (outgoing)/incoming resources	(10)	16,356	53,569	69,925
Fund balances brought forward at 1 Nov 2013		47,558	112,154	159,712
Fund balances carried forward at 31 Oct 2014		63,914	165,723	229,637
Net expenditure on additions to fixed assets	(11)	1,604	89	1,693

The notes on pages 9 to 14 form part of these financial statements.

Maternal & Childhealth Advocacy International (SCIO)

BALANCE SHEET

As at 31 October 2014

	Note	2014		2013
		£	£	£
Fixed Assets				
Tangible assets	(11)		4,123	3,562
Current Assets				
Stocks		37,316		-
Debtors	(12)	17,729		29,962
Cash at bank and in hand		<u>235,096</u>		<u>134,991</u>
		290,141		164,953
Creditors:				
Amounts falling due within one year	(13)	<u>64,627</u>		<u>8,803</u>
Net current assets			<u>225,514</u>	<u>156,150</u>
			<u>229,637</u>	<u>159,712</u>
Represented by:				
Funds - Unrestricted			63,914	47,558
- Restricted	(15)		<u>165,723</u>	<u>112,154</u>
			<u>229,637</u>	<u>159,712</u>

The charity's trustees acknowledge their responsibilities for the maintenance of accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity and of its net incoming resources for the year in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

The financial statements were approved by the Trustees and signed on their behalf by:



Dr Rhona MacDonald
Trustee

14 March 2015

Date

Scottish Charitable Incorporated Organisation Number: SC043467

The notes on pages 9 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2014

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared under the historical cost accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared to comply with the requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005.

(b) Tangible fixed assets and depreciation

Tangible fixed assets are included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at the following rates, calculated to write off the cost less estimated residual value over their estimated useful lives.

Equipment – Unrestricted	20% reducing balance
– Restricted	33% reducing balance

For assets held in foreign countries where the asset is likely to be quickly rendered worthless, their cost is written off in the year of acquisition.

(c) Stocks

Stocks relate to textbooks financed and owned by MCAI and will be distributed to health workers in middle and low income countries throughout the world as a key component of MCAI's charitable activities.

(d) Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates 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 profit and loss account.

(e) Restricted funds

These comprise monies donated for specific projects for the assistance of children in desperate situations, who are victims of war, poverty and political upheaval abroad. Any overspending on these funds is covered by transfers from unrestricted funds.

(f) Gifts in kind

Training manikins were received from the Helping Hands Foundation for the Bosnia MOET project.

(g) Cost allocation

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff time.

Notes To The Financial Statements – continued

For the year ended 31 October 2014

	2014		2013	
	Unrestricted Fund £	Restricted Fund £	Total £	Total £
2. Voluntary income				
Donations from individuals – regular	12,728	2,072	14,800	50,465
Donations from individuals – one-off	4,383	62,408	66,791	5,831
Gift Aid income	18,580	1,500	20,080	15,142
Donation from MCAI (Ltd Co)*	-	-	-	96,871
Appeals	-	2,499	2,499	-
Government & Global Agencies	4,643	23,405	28,048	72,366
Companies and Community Groups	24,030	135,628	159,658	136,627
Gifts in Kind	-	10,291	10,291	-
Trusts and Foundations	4,518	49,698	54,216	15,184
	<u>68,882</u>	<u>287,501</u>	<u>356,383</u>	<u>392,486</u>
* Note the 2013 voluntary income includes a one-off donation of £96,871 relating to the transfer of reserves from the previous company limited by guarantee to the SCIO.				
3. Activities for generating funds				
Recycling	60	-	60	560
Royalties and product sales	43	-	43	66
Textbook sales	-	135	135	-
Sundry events	4,608	3,587	8,195	2,706
MCAI Teaching materials	30	-	30	772
	<u>4,741</u>	<u>3,722</u>	<u>8,463</u>	<u>4,104</u>
4. Investment income				
Bank Interest	813	-	813	195
5. Fundraising trading cost of goods sold and other costs				
Cost of textbook sales	-	41	41	-
Fundraising costs	709	11	720	445
UK office salaries	4,205	-	4,205	4,880
Rent, rates and insurance	428	-	428	364
Telephone	75	16	91	83
Computer	43	20	63	16
Sundry expenses	7	6	13	68
Printing postage, stationery	146	165	311	1,057
Depreciation – Equipment	92	21	113	102
(Profit)/Loss on disposal of assets	-	-	-	501
	<u>5,705</u>	<u>280</u>	<u>5,985</u>	<u>7,516</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2014

	2014			2013
	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
6. Cost of charitable activities				
Medical training, equipment and supplies	-	128,461	128,461	66,391
Teaching materials costs	-	13,067	13,067	15,484
Project operational costs	-	9,065	9,065	8,528
Monitoring & evaluation	-	-	-	2,327
Overseas medical and project staff	-	30,135	30,135	24,648
UK office salaries	37,843	-	37,843	43,917
Rent, rates and insurance	3,853	-	3,853	3,280
Telephone	671	146	817	751
Computer	390	177	567	143
Sundry expenses	65	55	120	615
Printing postage, stationary	1,312	1,480	2,792	9,515
Bank charges and interest	-	1,111	1,111	1,038
Depreciation – Equipment	833	186	1,019	918
(Profit)/Loss on disposal of assets	-	-	-	4,505
Motor, travel and insurance	116	53,486	53,602	46,059
Donations to Affiliates	-	-	-	(481)
	<u>45,083</u>	<u>237,369</u>	<u>282,452</u>	<u>227,638</u>
7. Governance costs				
UK Salaries	5,116	-	5,116	-
Room hire	40	-	40	-
Independent examination fees	492	-	492	480
Book keeping and payroll service	414	-	414	528
Trustee expenses	1,235	-	1,235	911
	<u>7,297</u>	<u>-</u>	<u>7,297</u>	<u>1,919</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2014

	<u>2014</u>	<u>2013</u>
	<u>No.</u>	<u>No.</u>
8. Employees		
The average number of employees:	3	4
	£	£
Gross salaries	45,837	46,609
Employers NIC	1,326	2,188
Employers pension contributions	-	-
	<u>47,163</u>	<u>48,797</u>

The above relates to full time UK based, working equivalents allocated accordingly between direct charitable expenditure, fundraising and administration costs.

No remuneration was received by the trustees during the year.

Trustees expenses totalling £1,235 (2013 - £911) were paid during the year to trustees for expenses relating to trustees duties.

There are no employees with emoluments above £60,000 per annum.

	<u>2014</u>	<u>2013</u>
	£	£
9. Surplus for the year		
The surplus for the year is shown after charging:-		
Accountants' remuneration - other services	414	528
Independent Examination fees	492	480
Depreciation	<u>1,132</u>	<u>1,020</u>
10. Net resources	£69,925	£159,712

The 2013 net (outgoing)/incoming resources include the one-off transfer of reserves from the previous company limited by guarantee to the SCIO of £96,871.

Notes To The Financial Statements – continued

For the year ended 31 October 2014

	<u>Equipment</u> £	<u>Total</u> £
11. Tangible fixed assets		
Cost		
At 1 November 2013	4,582	4,582
Additions	1,693	1,693
Disposals	—	—
At 31 October 2014	<u>6,275</u>	<u>6,275</u>
Depreciation		
At 1 November 2013	1,020	1,020
Disposals	—	—
Charges for the year	1,132	1,132
At 31 October 2014	<u>2,152</u>	<u>2,152</u>
Net Book Value		
At 31 October 2014	<u>4,123</u>	<u>4,123</u>
At 1 November 2013	<u>3,562</u>	<u>3,562</u>

Some items of equipment relate to restricted funds.

	2014			2013
	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
12. Debtors				
Prepayments	2,702	15,026	17,729	29,962
	<u>2,702</u>	<u>15,026</u>	<u>17,729</u>	<u>29,962</u>
13. Creditors: Amounts falling due within one year				
Social Security and Taxes	572	-	572	-
Accruals and deferred income	4,808	59,247	64,055	8,803
	<u>5,380</u>	<u>59,247</u>	<u>64,627</u>	<u>8,803</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2014

	2014			2013
	Unrestricted	Restricted	Total	Total
	Fund	Fund		
£	£	£	£	
14. Analysis of net assets between funds				
Fixed assets	3,704	419	4,123	3,562
Current assets	65,590	224,551	290,141	164,953
Current liabilities	(5,380)	(59,247)	(64,627)	(8,803)
	<u>63,914</u>	<u>165,723</u>	<u>229,637</u>	<u>159,712</u>

	Opening	Movement in Resources			Total
	Funds	Incoming	Outgoing	Transfers	
£	£	£	£	£	£
15. Restricted funds					
Afghanistan Needs Assessment	(464)	-	5,570	6,034	-
Bosnia	1,885	40,034	41,838	-	81
Cameroon General	105	1,681	-	(1,261)	525
Cameroon Mother & Child Services	7,735	9,080	7,134	1,261	10,942
Cameroon Burkitt's Lymphoma	2,245	120	282	-	2,083
Cameroon Mother & Baby Unit	-	-	9	-	(9)
Cameroon PMTCT Nkwen	2,312	10,055	8,020	-	4,347
Cameroon SEC	-	-	4,123	5,326	1,203
Project Funds Unallocated	-	34,066	1	(32,452)	1,613
Gambia SEC	46,752	68,819	39,573	(20,275)	55,723
Liberia Ebola Appeal	-	2,544	237	(2,146)	161
Liberia SEC	2,706	18,583	99,518	77,474	(755)
Liberia THET	(1,883)	24,411	22,473	(54)	1
CAI Pakistan	591	-	-	(591)	-
ALSG Holding Fund*	47,567	61,920	-	(66,360)	43,127
Textbook	2,864	19,910	8,871	33,039	46,942
Training Materials	(261)	-	-	-	(261)
	<u>112,154</u>	<u>291,223</u>	<u>237,649</u>	<u>(5)</u>	<u>165,723</u>

*ALSG Holding Fund (previously named Strengthening Emergency Health Care) includes the ESS-EMNCH (Essential Surgical Skills - Emergency Maternal, Neonatal & Child Healthcare) medical educational training course