
Maternal & Childhealth Advocacy International

Scottish Charitable Incorporated Organisation

Charity Number: SC043467

Trustees' Report and Financial Statements

For the Year Ended

31st October 2015

sjn consultants

Contents

Legal and Administrative Information	2
Trustees' Report	3
Independent Examiner's Report	6
Statement Of Financial Activities	7
Balance Sheet	8
Notes To The Financial Statements	9

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:

Appointed

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	

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, Scotland and national logisticians in Cameroon, Liberia, and The Gambia help to run the international programmes.

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.

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

MCAI's *International Maternal & Child Health Care: A Practical Manual for Hospitals Worldwide* continued to be distributed by MCAI to health workers in public hospitals in low and middle income

Maternal & Childhealth Advocacy International (SCIO)

countries. In April 2015, MCAI published a *Pocket Book of Hospital Care for Maternal Emergencies* for use by frontline healthcare workers in poorly resourced settings.

A total of 700 international volunteer days were spent on MCAI projects overseas.

- In Liberia, MCAI has purchased and installed an oxygen generator, which supplies oxygen for 4 hospitals in Bong County. The task shifting programme of training in advanced obstetrics is now being extended with funding obtained from WHO.
- In The Gambia, the programme of training and mentoring midwives and junior doctors in advanced obstetric techniques continues. Three MCAI volunteer anaesthetists also provided support to improve anaesthetic and critical care services at Brikama Health Centre.
- In Cameroon, two further courses in Neonatal Care were delivered to 25 successful candidates at Bamenda Hospital. The provision of a play nurse and playroom has made an important contribution to encouraging and maintaining attendance at HIV clinics and MCAI continues to support the community mobilisers in their PMTCT work.

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 £31,500.

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 £213,759. £53,453 of this total came from individual donors. Remaining income included £16,984 from WHO for task shifting work in Liberia, £19,529 from SIGBI support funding for ongoing work in The Gambia, £60,078 from ALSG funding the SEC programmes, together with smaller grants and donations from trusts, foundations, community groups and MCAI's fundraising activities.

Of expenditure, £208,280 was spent directly on charitable activities of which £55,347 was spent on related 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) and pocketbook (Hospital Care for Maternal Emergencies) 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 £2,161, (Medical equipment was received from Glasgow International Medical Aid {£1,473}, SP Services (UK) Ltd {£549}, Acare technology {£35}. Postage costs {£12} were paid by Poolewe office staff and there were unclaimed Trustee expenses {£92}). In addition, MCAI medical and other specialists have donated a total of 700 days 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).

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 23rd April 2016 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 2015 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: 29 April 2016

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 2015

	Note	2015		2014
		Unrestricted Fund £	Restricted Fund £	Total £
Incoming Resources				
Incoming resources from generated funds				
- Voluntary income	(2)	48,144	146,222	194,366
- Activities for generating funds	(3)	787	17,590	18,377
- Investment income	(4)	1,016	-	1,016
Total incoming resources		49,947	163,812	213,759
Resources Expended				
Costs of generating funds				
- Fundraising trading cost of goods sold and other costs	(5)	8,246	5,521	13,767
Costs of charitable activities	(6)	48,001	160,279	208,280
Governance costs	(7)	7,346	-	7,346
Total resources expended		63,593	165,800	229,393
Net (outgoing)/incoming resources made before transfers		(13,646)	(1,988)	(15,634)
Gross transfers between funds		725	(725)	-
Net (outgoing)/incoming resources	(10)	(12,921)	(2,713)	(15,634)
Fund balances brought forward at 1 Nov 2014		63,914	165,723	229,637
Fund balances carried forward at 31 Oct 2015		50,993	163,010	214,003
Net expenditure on additions to fixed assets	(11)	1,090	-	1,090

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

Maternal & Childhealth Advocacy International (SCIO)

BALANCE SHEET

As at 31 October 2015

	Note	2015		2014
		£	£	£
Fixed Assets				
Tangible assets	(11)		3,220	4,123
Current Assets				
Stocks		17,297		37,316
Debtors	(12)	22,824		17,729
Cash at bank and in hand		<u>181,373</u>		<u>235,096</u>
		221,494		290,141
Creditors:				
Amounts falling due within one year	(13)	<u>10,711</u>		<u>64,627</u>
Net Current Assets			<u>210,783</u>	<u>225,514</u>
Total Net Assets			<u>214,003</u>	<u>229,637</u>
Represented by:				
Funds - Unrestricted		50,993		63,914
- Restricted	(15)	163,010		<u>165,723</u>
			<u>214,003</u>	<u>229,637</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

04.05.2016

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 2015

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 and pocketbooks 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

Medical equipment was received from Glasgow International Medical Aid (£1,473), SP Services (UK) Ltd (£549), Acare technology (£35). Postage costs of £12 were paid by Poolewe office staff and £92 was for unclaimed Trustee expenses.

(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 2015

	2015			2014
	Unrestricted Fund £	Restricted Fund £	Total £	Total £
2. Voluntary income				
Donations from individuals – regular	12,175	1,711	13,886	14,800
Donations from individuals – one-off	646	26,637	27,283	66,791
Legacies	654	1,526	2,180	-
Gift Aid income	8,735	1,369	10,104	20,080
Appeals	-	1,108	1,108	2,499
Government & Global Agencies	-	26,940	26,940	28,048
Companies and Community Groups	24,200	75,925	100,125	159,658
Gifts in Kind	104	2,057	2,161	10,291
Trusts and Foundations	1,630	8,949	10,579	54,216
	<u>48,144</u>	<u>146,222</u>	<u>194,366</u>	<u>356,383</u>
3. Activities for generating funds				
Recycling	-	-	-	60
Royalties and product sales	71	-	71	43
Textbook and Pocketbook sales incl. p&p	-	9,269	9,269	135
Sundry events	559	8,321	8,880	8,195
MCAI Teaching materials	157	-	157	30
	<u>787</u>	<u>17,590</u>	<u>18,377</u>	<u>8,463</u>
4. Investment income				
Bank Interest	<u>1,016</u>	<u>-</u>	<u>1,016</u>	<u>813</u>
5. Fundraising trading cost of goods sold and other costs				
Cost of textbook sales	-	5,401	5,401	41
Fundraising costs	2,923	53	2,976	720
UK office salaries	4,296	-	4,296	4,205
Rent, rates and insurance	516	-	516	428
Telephone	84	20	104	91
Computer	111	1	112	63
Sundry expenses	25	1	26	13
Printing postage, stationery	246	31	277	311
Depreciation – Equipment	45	14	59	113
(Profit)/Loss on disposal of assets	-	-	-	-
	<u>8,246</u>	<u>5,521</u>	<u>13,767</u>	<u>5,985</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2015

	2015			2014
	Unrestricted Fund £	Restricted Fund £	Total £	Total £
6. Cost of charitable activities				
Medical training, equipment and supplies	75	44,802	44,877	128,461
Teaching materials costs	-	31,815	31,815	13,067
Project operational costs	-	8,043	8,043	9,065
Monitoring & evaluation	-	163	163	-
In-country staff costs	-	28,686	28,686	30,135
UK office salaries	38,663	-	38,663	37,843
Rent, rates and insurance	4,643	-	4,643	3,853
Telephone	755	180	935	817
Computer	997	12	1,009	567
Sundry expenses	226	4	230	120
Printing postage, stationary	2,217	283	2,500	2,792
Bank charges and interest	15	2,174	2,189	1,111
Depreciation – Equipment	410	124	534	1,019
(Profit)/Loss on disposal of assets	-	-	-	-
Motor, travel, insurance and subsistence	-	43,993	43,993	53,602
Donations to Affiliates	-	-	-	-
	<u>48,001</u>	<u>160,279</u>	<u>208,280</u>	<u>282,452</u>
7. Governance costs				
UK Salaries	4,850	-	4,850	5,116
Room hire	75	-	75	40
Independent examination fees	498	-	498	492
Book keeping and payroll service	390	-	390	414
Trustee expenses	441	-	441	1,235
UK staff and trustee travel	132	-	132	-
Sundry expenses	960	-	960	-
	<u>7,346</u>	<u>-</u>	<u>7,346</u>	<u>7,297</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2015

	<u>2015</u>	<u>2014</u>
	<u>No.</u>	<u>No.</u>
8. UK Employees		
The average number of UK employees:	3	3
	£	£
Gross salaries	46,745	45,837
Employers NIC	1,064	1,326
Employers pension contributions	-	-
	<u>47,809</u>	<u>47,163</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 £441 (2014 - £1,235) 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>2015</u>	<u>2014</u>
	£	£
9. Surplus for the year		
The surplus for the year is shown after charging:-		
Accountants' remuneration - other services	390	414
Independent Examination fees	498	492
Depreciation	<u>593</u>	<u>1,132</u>
10. Net resources in year	(£15,634)	£69,925

Notes To The Financial Statements – continued

For the year ended 31 October 2015

	<u>Equipment</u> £	<u>Total</u> £
11. Tangible fixed assets		
Cost		
At 1 November 2014	6,275	6,275
Additions	1,090	1,090
Disposals	<u>(1,400)</u>	<u>(1,400)</u>
At 31 October 2015	<u>5,965</u>	<u>6,275</u>
Depreciation		
At 1 November 2014	2,152	2,152
Disposals	(280)	(280)
Charges for the year	<u>873</u>	<u>873</u>
At 31 October 2015	<u>2,745</u>	<u>2,152</u>
Net Book Value		
At 31 October 2015	<u>3,220</u>	<u>3,220</u>
At 1 November 2014	<u>4,123</u>	<u>4,123</u>

Some items of equipment relate to restricted funds.

	<u>2015</u>			<u>2014</u>
	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> £	<u>Total</u> £
12. Debtors				
Trade debtors	-	6,881	6,881	-
Prepayments	<u>2,991</u>	<u>12,952</u>	<u>15,943</u>	<u>17,729</u>
	<u>2,991</u>	<u>19,833</u>	<u>22,824</u>	<u>17,729</u>
13. Creditors: Amounts falling due within one year				
Social Security and Taxes	600	-	600	572
Accruals and deferred income	<u>1,963</u>	<u>8,148</u>	<u>10,111</u>	<u>64,055</u>
	<u>2,563</u>	<u>8,148</u>	<u>10,711</u>	<u>64,627</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2015

	2015			2014
	Unrestricted	Restricted	Total	Total
	Fund	Fund		
	£	£	£	£
14. Analysis of net assets between funds				
Fixed assets	2,940	280	3,220	4,123
Current assets	50,616	170,878	221,494	290,141
Current liabilities	(2,563)	(8,148)	(10,711)	(64,627)
	<u>50,993</u>	<u>163,010</u>	<u>214,003</u>	<u>229,637</u>

	Opening	Movement in Resources			Total
	Funds	Incoming	Outgoing	Transfers	
	£	£	£	£	£
15. Restricted funds					
Bosnia	81	263	344	-	-
Cameroon General	525	1,054	-	-	1,579
Cameroon Mother & Child Services	10,942	5,533	7,383	-	9,092
Cameroon Burkitt's Lymphoma	2,083	120	8	-	2,195
Cameroon Mother & Baby Unit	(9)	-	(8)	-	(1)
Cameroon PMTCT Nkwen	4,347	8,949	6,303	-	6,993
Cameroon SEC	1,203	35	1,081	4,783	4,940
Gambia SEC	55,723	29,050	59,259	(23,750)	1,764
Gambia Brikama Obstetric Programme	-	3,973	6,099	23,750	21,624
Gambia Brikama Appeal	-	2,566	1,619	-	947
Liberia Ebola Appeal	161	258	3	(416)	-
Liberia SEC	(754)	17,546	33,460	18,616	1,948
Liberia MCAI Obstetric Training	-	-	2,715	28,000	25,285
Liberia WHO Obstetric Training	-	16,984	8,534	-	8,450
ALSG Holding Fund*	43,127	35,878	80	(50,983)	27,942
Textbook and Pocketbooks	46,942	2,551	33,915	2,950	18,528
Training Materials	(261)	-	-	261	-
MCAI Project Funds	1,613	39,052	5,005	(3,936)	31,724
	<u>165,723</u>	<u>163,812</u>	<u>165,800</u>	<u>(725)</u>	<u>163,010</u>

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