
Maternal & Childhealth Advocacy International

Scottish Charitable Incorporated Organisation

Charity Number: SC043467

Trustees' Report and Financial Statements

For the Year Ended

31st October 2020

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Contents

Legal and Administrative Information	3
Trustees' Report	4
Independent Examiner's Report	9
Statement Of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes To The Financial Statements	13

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 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 Madho Jingree	4 th October 2012	
Ms Wendy Martin	8 th September 2016	
Dr Maire Casement	13 th December 2018	

Independent Examiner:

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

UK Banks:

Co-operative Bank plc
PO Box 200
Skelmersdale
Lancashire
WN8 6GH

Scottish Widows
67 Morrison Street
Edinburgh
EH3 8YJ

Triodos
Deanery Road
Bristol
BS1 5AS

International Bank:

Ecobank Liberia
Head Office, Monrovia
Randall Street
Monrovia
Liberia

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, governance, operation, and structure. The Trustees work for the charity on a voluntary basis. The Honorary Executive & Finance Director is responsible for the overall management of the charity and the Honorary Medical Director is responsible for operational activities in international projects and the health of international charity workers (previously referred to as 'volunteers'). Trustees share the responsibility of the safety and security of international charity workers and of safeguarding issues. Because of staff changes in the current year, both Honorary Directors also carry out much of the day to day administration with the help of a part-time paid staff. National administrative staff run the day to day operations of the international programmes. Committed UK-based volunteers help with the analysis of the monitoring and administration of the international projects.

Trustee appointment and recruitment is in line with the criteria stipulated in 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 and experience that will benefit the charity, who subscribes to the purposes of the organisation, and believes in MCAI's stated values. The constitution requires that nominations should come from an existing trustee and that appointment should follow a staged recruitment process, a conflict of interest check, and 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

Trustees developed, implemented, and regularly reviewed a Covid-19 strategy to help mitigate against the effects of the global pandemic on MCAI's activities, both in the UK and in Liberia. This strategy helped to keep MCAI personnel safe and despite the many challenges, MCAI's activities on track with little disruption.

In Liberia, MCAI:

Continued with the training programmes in advanced obstetric and neonatal care and appointed a new cohort of both obstetric and neonatal trainee clinicians. All training programmes continue to be rigorously monitored and evaluated with robust data, which is shared with partners and donors.

Strengthened the health service delivery of quality maternal and neonatal care in public hospitals by supporting expert national staff to provide continuous emergency health care by refurbishing health facilities, providing medicines and medical supplies and equipment.

MCAI continued to develop and distribute up-to-date and evidence-based medical teaching materials, including evidence-based guidelines in obstetric and neonatal care.

MCAI continued to advocate for the rights of pregnant women, babies, and children at a national and international level, and to translate these rights into practical clinical work and programmes.

Achievements and Performance

International travel was severely restricted because of the Covid-19 pandemic. Regular visits to Liberia were therefore not possible. However, before the lockdown and the enforcement of covid-19 restrictions, there were a total of 66 international volunteer days spent on MCAI's projects in Liberia.

Liberia

In Liberia, all of MCAI's activity is done with the full support on the Liberian Ministry of Health

- As part of MCAI's advanced obstetric training programme, in addition to supporting, training and mentoring the previous three cohorts of obstetric clinicians, including 10 intern obstetric clinicians and 10 fully qualified obstetric clinicians, MCAI appointed 9 new trainee obstetric clinicians to the three year training programme.
- As part of MCAI's task-sharing programme in advanced neonatal care, in addition to supporting, training and mentoring the previous two cohorts of neonatal clinicians, including 6 intern neonatal clinicians and 3 fully qualified neonatal clinicians, MCAI appointed 8 new trainee neonatal clinicians to the two year training programme.
- MCAI refurbished and equipped 2 additional neonatal units in Liberia at Phebe Hospital in Bong County and Tellywoyan Hospital in Lofa County. These two units are fully established and are being run by qualified neonatal clinicians
- MCAI refurbished and equipped the maternity unit at Sinje Major Health Centre in Grand Capemount County. This unit is fully established and run by qualified obstetric clinicians.
- MCAI provided drugs and supplies to 14 public hospitals as part of the public health response to covid-19 in Liberia. These supplies were distributed to the health facilities by WHO.
- MCAI provided equipment to help prevent post-partum haemorrhage and birth asphyxia, the most common cause of maternal and neonatal death respectively, to 10 hospitals throughout Liberia.
- MCAI expanded the innovative project to help detect fetal distress and empower pregnant women during labour to one additional public hospital, Martha Tubman Memorial Hospital, in Grand Gedeh County. The project also continued at the two public hospitals in Liberia (CB Dunbar and CH Rennie). In this project, pregnant women the early stages of labour who give their informed consent are trained to monitor their Fetal Heart Rate (FHR) at the end of every contraction using a simple sonicaid and alert her attending midwife/obstetric clinician trainee if she detects any changes. If changes are confirmed, appropriate clinical interventions are immediately undertaken by the obstetric clinician or doctor.
- MCAI established two obstetric outreach programmes in Grand Gedeh County and Rivergee County. In these programmes, obstetric clinicians visit rural health clinics and screen pregnant women to identify those with high risk conditions for follow up and clinical management implementation.
- MCAI implemented a pain control in labour project (using IV paracetamol) at CB Dunbar Hospital in Bong County.

Maternal & Childhealth Advocacy International (SCIO)

- MCAI continued to operate robust monitoring and evaluation systems for all programmes, including the training programmes.
- MCAI consolidated its position as an implementing partner of UNICEF, UNFPA, WHO, and Irish Aid and began a partnership with the Global Health Academy and Global Nursing Initiative of Edinburgh University.

Future Plans in Liberia

- With the support of partners, MCAI plans to scale up and roll out the maternal fetal monitoring programmes to two additional hospitals and expand the obstetric outreach programme to other rural counties.
- With the support of the MOH, MCAI plans to expand the pain control in labour project to other hospitals.
- With support from UNICEF, further refurbishments and upgrades are planned for four additional health facilities. With UNICEF, MCAI is also planning to implement a task-sharing in advanced paediatric care and train more health workers in neonatal resuscitation.

Financial Review

Policy on reserves

Sufficient funds are always held in reserve to ensure three months charity running costs (in the UK) Trustees consider that this amount is sufficient to allow for financial responsibilities to be upheld in any unforeseen circumstances that might lead to staff redundancies or the dissolution of the charity. Trustees consider that this reserve policy is prudent financial governance, which balances the effective use of funds for charitable purposes with responsibilities and duties to UK staff and other contractual and legal obligations.

MCAI upholds its responsibilities to its Liberian projects (including national staff) by allowing funds from MCAI's partner, the Advanced Life Support Group (ALSG) to accrue over the year to be spent in the following year. This policy (supported by ALSG) means that there are always sufficient funds to sustainably maintain and develop MCAI's project work (and therefore fulfil MCAI's charitable purposes) and uphold financial responsibilities to national staff. MCAI also holds sufficient funds in the MCAI Project Fund to provide a financial buffer if necessary.

Both of these policies on reserves are reviewed on an annual basis, or more regularly if deemed appropriate by MCAI's Honorary Executive Director.

Review of accounts

Charitable funding and expenditure was considerably impacted by the Covid-19 pandemic. Funding was substantially reduced from MCAI's partner, ALSG, as it closed down over the lockdown period. One member of staff was furloughed for 4 months (at 80% pay) and the UK physical office was closed for the lockdown periods, although rent payments still had to be paid (except for two month's respite). MCAI received a grant of £10,000 from the Highland Council to help mitigate the effects of the Covid-19 pandemic.

Charitable income for the year totalled £329,828, which has increased from the previous year (£278,257), and total charitable expenditure was £373,639. Total charitable expenditure therefore exceeded income by £43,811.

Restricted funds income for the year was £286,022, while restricted expenditure was £331,168, exceeding income by £45,146. This situation was expected because of a delay in receiving a grant from UNICEF, with MCAI subsidising project activity, until the grant was received in the next financial year, and the

Maternal & Childhealth Advocacy International (SCIO)

reduced income from ALSG (£55,478 this year, down from £88,492.20 the previous year). MCAI's reserve policy allowed restricted programme activity as planned.

Unrestricted funds income for the year was £43,806, while unrestricted expenditure was £42,471, giving a net surplus of £1,335. This situation was partly because of the changing staff situation, which resulted in reduced costs.

MCAI received several grants throughout the year: In December 2019, MCAI received £ 83,510 from Irish Aid for a joint programme to prevent post-partum haemorrhage and birth asphyxia. In February 2020, MCAI received the second tranche of funds from UNICEF of £ 12,637 for continuing joint project work in maternal and neonatal health in Grand Gedeh County. UNFPA gave a grant totalling £32,872 for MCAI to purchase specialised equipment to equip one neonatal unit.

Notably, MCAI continues to have generous donors: MCAI received £67,142 of funding from one-off individual donations of which £66,654 was to help support our project work and £26,386 from regular donors (slightly down from the previous year- 28,898), £12,818 of which was unrestricted funding to help support charity running costs, and £13,568 of which supported our programme work in Liberia. Gift aid income for the year totalled £22,896.

Of expenditure £371,748 was spent directly on charitable activities, of which £41,353 was spent on related activity running costs (overheads) and £1,052 on charity governance. Robust charity governance continued and further developed throughout the year under the leadership of the Honorary Executive and Financial Director and Charity Trustees, at no financial cost. The Trustees did not claim any expenses throughout the year.

Costs of national staff remained at a high level this year at £103,133 but was slightly down on the previous year (£112,770) as a result of changes in paid staff in the advanced obstetric training programme. MCAI spent £113,898 on training equipment, and medical equipment and supplies, with £19,837 on costs of transporting these items to Liberia. These costs were higher this year because of increased activity and increased shipping costs as a result of the covid-19 pandemic. Travel and subsistence expenditure for the year totalled £44,089, which was mostly in-country costs.

This year, there was a net gain of £865 in bank charges and exchange rates as the bank charges were offset by the exchange rate gains. Depreciation of equipment totalled £398.

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 the pocketbooks (Hospital Care for Maternal Emergencies and Hospital Care for Neonates and Infants) financed by MCAI, are shown in "stock" (p11, currently valued at £ 9,926) and have been added to the MCAI Projects Fund (p21).

Gifts in kind amounted to £1,200, comprising of: £200 worth of two donated iphones and donated supplies from a UK hospital (organised by an MCAI volunteer) valued at £1,000. In addition, MCAI's international medical charity workers have donated a total of 66 days towards the charity's international programme work. The Honorary Executive Director works on a voluntary part-time basis on managerial, finance, fundraising, and governance activities. The Honorary Medical Director works full time on a voluntary basis on the operational activities of the charity and as Project Lead for Liberia. MCAI could not operate without the valuable time and effort donated by its volunteers, including the MCAI Trustees.

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

Maternal & Childhealth Advocacy International (SCIO)

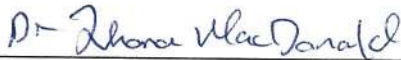
of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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 1st June 2021 and signed on their behalf by:



Dr Rhona MacDonald
Trustee

4th June 2021

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 2020 which are set out on pages 10 to 21.

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 the 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: 4th June 2021

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 2020

	Note	2020		2019
		Unrestricted Fund £	Restricted Fund £	Total £
Income and endowments from:				
Incoming resources from generated funds				
- Donations and legacies	(3)	40,337	285,049	325,386
- Charitable activities	(4)	-	-	-
- Other trading activities	(5)	144	408	552
- Investments	(6)	360	-	360
- Other		2,965	565	3,530
Total income		43,806	286,022	329,828
Expenditure on:				
- Raising funds	(7)	568	271	839
- Charitable activities	(8)	41,353	330,395	371,748
- Other	(9)	550	502	1,052
Total expenditure		42,471	331,168	373,639
Net gains on investments		-	-	-
Net income/(expenditure)	(10)	1,335	(45,146)	(43,811)
Transfers between funds		(4,454)	4,454	-
Net income/(expenditure) before other gains/ (losses)		(3,119)	(40,692)	(43,811)
Other gains/(losses)		-	-	-
Net movement in funds		(3,119)	(40,692)	(43,811)
Reconciliation of Funds:				
Total funds brought forward at 1 Nov 2019		34,456	237,232	271,688
Total funds carried forward at 31 Oct 2020		31,337	196,540	227,877

The notes on pages 13 to 21 form part of these financial statements.

Maternal & Childhealth Advocacy International (SCIO)

BALANCE SHEET

As at 31 October 2020

	Note	2020		2019
		£	£	£
Fixed Assets				
Tangible assets	(12)		1,584	2,102
Current Assets				
Stocks		9,926		13,857
Debtors	(13)	31,114		20,479
Cash at bank and in hand		<u>188,118</u>		<u>249,783</u>
		229,158		284,119
Creditors:				
Amounts falling due within one year	(14)	<u>2,865</u>		<u>14,533</u>
Net Current Assets			<u>226,293</u>	<u>269,586</u>
Total Net Assets			<u>227,877</u>	<u>271,688</u>
Represented by:				
Funds - Unrestricted			31,337	34,456
- Restricted	(17)		<u>196,540</u>	<u>237,232</u>
			<u>227,877</u>	<u>271,688</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 MacDonal
Trustee

4th June 2021

Date

Scottish Charitable Incorporated Organisation Number: SC043467

The notes on pages 13 to 21 form part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended 31 October 2020

	2020 £	2019 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(43,811)	30,271
<u>Adjustments for:</u>		
Depreciation of property, plant and equipment	402	534
Loss on disposal of tangible fixed assets	116	-
Dividends, interest and rents from investments	(360)	(379)
(Increase)/decrease in stocks	3,931	507
(Increase)/decrease in trade and other receivables	(10,635)	3,023
Increase/(decrease) in trade and other payables	(11,668)	13,246
Net cash provided by operating activities	(18,214)	16,931
Cash flows from investing activities:		
Proceeds from sales of property, plant and equipment	-	-
Purchases of property, plant and equipment	-	-
Dividends, interest and rents from investments	360	379
Net cash from/(used in) investing activities	360	379
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	(61,665)	47,581
Cash and cash equivalents at the beginning of the year	249,783	202,202
Cash and cash equivalents at the end of the year	188,118	249,783
Components of cash and cash equivalents:		
Cash and bank balances	188,118	249,783

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 October 2020

1. Accounting policies

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 and Republic of Ireland (FRS 102) – Charities SORP (FRS 102) (effective 1 January 2015) – the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Change in basis of accounting or to previous periods

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

(c) Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

(d) Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably

Maternal & Childhealth Advocacy International (SCIO)

quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

(e) Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

(f) Taxation

The charity is exempt from tax on its charitable activities.

(g) Tangible fixed assets and depreciation

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

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.

(h) 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. Stocks are valued at cost.

(i) Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

(k) Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

(m) Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

(n) 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 2020

2. Statement of financial activities – prior year

		2019		
	Note	Unrestricted Fund £	Restricted Fund £	Total £
Income and endowments from:				
Incoming resources from generated funds				
- Donations and legacies	(3)	30,489	245,342	275,831
- Charitable activities	(4)	-	-	-
- Other trading activities	(5)	113	1,934	2,047
- Investments	(6)	190	189	379
- Other		-	-	-
Total income		<u>30,792</u>	<u>247,465</u>	<u>278,257</u>
Expenditure on:				
- Raising funds	(7)	450	511	961
- Charitable activities	(8)	19,919	226,278	246,197
- Other	(9)	828	-	828
Total expenditure		<u>21,197</u>	<u>226,789</u>	<u>247,986</u>
Net gains on investments		-	-	-
Net (expenditure)/income	(10)	9,595	20,676	30,271
Transfers between funds		(8,622)	8,622	-
Net (expenditure)/income before other gains/ (losses)		973	29,298	30,271
Other gains/(losses)		-	-	-
Net movement in funds		<u>973</u>	<u>29,298</u>	<u>30,271</u>
Reconciliation of Funds:				
Total funds brought forward at 1 Nov 2018		33,483	207,934	241,417
Total funds carried forward at 31 Oct 2019		<u>34,456</u>	<u>237,232</u>	<u>271,688</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2020

	2020			2019
	Unrestricted	Restricted	Total	Total
	Fund	Fund	£	£
	£	£	£	£
3. Income from donations and legacies				
Donations from individuals – regular	12,818	13,568	26,386	28,898
Donations from individuals – one-off	488	66,654	67,142	45,605
Legacies	-	-	-	-
Gift Aid income	3,253	19,643	22,896	18,172
Appeals	-	-	-	-
Government & Global Agencies	10,000	129,019	139,019	88,097
Companies and Community Groups	13,678	54,945	68,623	90,819
Gifts in Kind	-	1,200	1,200	3,160
Trusts and Foundations	100	20	120	100
Sundry Income	-	-	-	980
	40,337	285,049	325,386	275,831
4. Income from charitable activities				
Textbooks and Pocketbooks donated	-	-	-	-
	-	-	-	-
5. Income from other trading activities				
Textbook and Pocketbook sales incl. p&p	-	221	221	1,426
Fundraising activities and sundry events	130	187	317	609
Recycling	-	-	-	-
Royalties and product sales	14	-	14	12
MCAI Teaching materials	-	-	-	-
	144	408	552	2,047
6. Income from investments				
Bank Interest	360	-	360	379

Notes To The Financial Statements – continued

For the year ended 31 October 2020

	2020		2019	
	Unrestricted Fund £	Restricted Fund £	Total £	Total £
7. Expenditure on raising funds				
Cost of book sales	-	78	78	407
Fundraising costs	155	48	203	266
UK office salaries	132	9	141	94
UK Freelance staff	173	-	173	-
Rent, rates and insurance	46	-	46	63
Utilities	12	-	12	-
Telephone/Communication	20	80	100	75
Computer	4	-	4	1
Sundry expenses	13	1	14	15
Printing postage, stationery, advertising	8	55	63	34
Depreciation – Equipment	4	-	4	6
(Profit)/Loss on disposal of assets	1	-	1	-
	<u>568</u>	<u>271</u>	<u>839</u>	<u>961</u>
8. Expenditure on charitable activities				
Medical training, equipment and supplies	5	113,893	113,898	68,966
Other project costs	-	32,365	32,365	-
Teaching materials costs	-	3,853	3,853	161
Storage and transportation	-	19,837	19,837	4,554
Project operational costs	-	-	-	-
Monitoring & evaluation	-	-	-	1,217
In-country staff costs	-	103,133	103,133	112,770
UK office salaries	13,096	891	13,987	9,307
UK Freelance staff	17,153	-	17,153	-
Rent, rates and insurance	4,529	-	4,529	6,293
Utilities	1,194	-	1,194	-
Telephone/Communication	1,994	7,890	9,884	7,402
Computer	436	-	436	89
Sundry expenses	1,290	112	1,402	1,478
Printing postage, stationery, advertising	755	5,505	6,260	3,345
Bank charges and interest, exchange rate gains and losses	319	(1,184)	(865)	1,414
Depreciation – Equipment	387	11	398	528
(Profit)/Loss on disposal of assets	114	-	114	-
Motor, travel, insurance and subsistence	-	44,089	44,089	28,673
Donations to Affiliates	81	-	81	-
	<u>41,353</u>	<u>330,395</u>	<u>371,748</u>	<u>246,197</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2020

	2020			2019
	Unrestricted	Restricted	Total	Total
	Fund	Fund		
	£	£	£	£
9. Other expenditure - governance				
UK Salaries	-	-	-	-
Room hire	-	-	-	-
Independent examination fees	550	161	711	663
Book keeping and payroll service	-	-	-	165
Trustee expenses	-	-	-	-
UK staff and trustee travel	-	-	-	-
Other professional fees	-	341	341	-
Sundry expenses	-	-	-	-
	<u>550</u>	<u>502</u>	<u>1,052</u>	<u>828</u>

	2020	2019
	£	£
10. Net income before transfers		
This is stated after charging:-		
Depreciation of owned fixed assets	402	534
Independent Examination fees (UK)	550	663
Accountants' remuneration - other services	-	165
	<u>-</u>	<u>165</u>

	2020	2019
	£	£
11. UK Staff and Trustee Remuneration		
The average number of UK employees:	1.5	1
	£	£
Gross salaries	14,004	9,332
Employers NIC	-	-
Employers pension contributions	125	69
	<u>14,129</u>	<u>9,401</u>

The above relates to full time UK based, working equivalents allocated accordingly between direct charitable expenditure, fundraising, and administration costs. There are no employees with emoluments above £60,000 per annum.

No remuneration was received by the trustees during the year.

Trustees expenses totalling £nil (2019 - £nil) were paid during the year to trustees for expenses relating to trustees duties.

Notes To The Financial Statements – continued

For the year ended 31 October 2020

	<u>Equipment</u>	<u>Total</u>
	£	£
12. Tangible fixed assets		
Cost		
At 1 November 2019	6,985	6,985
Additions	-	-
Disposals	(551)	-
	<u>6,434</u>	<u>6,985</u>
At 31 October 2020		
Depreciation		
At 1 November 2019	4,883	4,883
Disposals	(435)	-
Charges for the year	402	-
	<u>4,850</u>	<u>4,883</u>
At 31 October 2020		
Net Book Value		
At 31 October 2020	<u>1,584</u>	<u>2,102</u>
At 1 November 2019	<u>2,102</u>	<u>2,102</u>

Some items of equipment relate to restricted funds.

	<u>2020</u>			<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	Fund	Fund	£	£
	£	£		
13. Debtors				
Trade debtors	-	-	-	235
Prepayments	5,516	25,598	31,114	20,244
	<u>5,516</u>	<u>25,598</u>	<u>31,114</u>	<u>20,479</u>
14. Creditors: Amounts falling due within one year				
Trade creditors	688	-	688	-
Social Security and Taxes	47	1,030	1,077	37
Accruals and deferred income	922	178	1,100	14,496
	<u>1,657</u>	<u>1,208</u>	<u>2,865</u>	<u>14,533</u>
15. Analysis of net assets between funds				
Fixed assets	1,562	22	1,584	2,102
Current assets	31,432	197,726	229,158	284,119
Current liabilities	(1,657)	(1,208)	(2,865)	(14,533)
	<u>31,337</u>	<u>196,540</u>	<u>227,877</u>	<u>271,688</u>

Notes To The Financial Statements – continued

For the year ended 31 October 2020

16. Movement in funds	Opening	Movement in Resources			Total Funds
	Funds £	Incoming £	Outgoing £	Transfers £	£
Unrestricted funds	34,456	43,806	42,471	(4,454)	31,337
Restricted funds	237,232	286,022	331,168	4,454	196,540
	<u>271,688</u>	<u>329,828</u>	<u>373,639</u>	<u>-</u>	<u>227,877</u>

17. Restricted funds analysis	Opening	Movement in Resources			Total
	Funds £	Incoming £	Outgoing £	Transfers £	£
ALSG Holding Fund*	77,833	41,979	-	(81,749)	38,063
Fetal Monitoring	-	-	(5,123)	5,962	839
Pain Relief	-	1,000	(38)	(962)	-
Liberia Obstetric Training	19,825	9,487	(66,634)	60,832	23,510
Liberia Neonatal Programme	9,374	4,726	(27,448)	33,437	20,089
UNICEF 1	23,951	-	(23,947)	(4)	-
UNFPA 1	13,826	-	(13,817)	(9)	-
Niche 2019 Training	-	10,931	(10,931)	-	-
Irish Aid	-	83,510	(77,984)	-	5,526
Irish Aid MCAI Cont	-	1,601	(15,531)	17,000	3,070
UNICEF 2	-	12,637	(12,637)	-	-
UNICEF 2 MCAI Cont	-	2,936	(8,986)	17,480	11,430
UNFPA 1 - Phebe	-	32,872	(30,397)	(1,862)	613
UNICEF 3	-	-	(16,789)	-	(16,789)
UNICEF 3 MCAI Cont	-	-	(14,881)	-	(14,881)
Hannah Children Education Fund	-	1,000	-	-	1,000
Books	16,773	-	(3,931)	(2,916)	9,926
E-Library	-	-	-	-	-
MCAI (2020) Projects	-	66,077	(157)	5,336	71,256
MCAI Project Funds	75,650	17,266	(1,937)	(48,091)	42,888
Allocated Funds**	-	-	-	-	-
	<u>237,232</u>	<u>286,022</u>	<u>(331,168)</u>	<u>4,454</u>	<u>196,540</u>

*The ALSG Holding Fund comprises sales of the Paediatric E-Library (as part of the ALSG's APLS course), which are paid to MCAI on a monthly basis.

** A funding recording system that ringfences grants and donations for specific projects until they have been fully spent.

