

SCOTTISH CHARITABLE INCORPORATED ORGANISATION
CHARITY REGISTRATION NUMBER: SC043467

Maternal & Childhealth Advocacy International
Unaudited Financial Statements
For the year ended
31 October 2022

Maternal & Childhealth Advocacy International

Financial Statements

Year ended 31 October 2022

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Maternal & Childhealth Advocacy International

Trustees' Annual Report

Year ended 31 October 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

Reference and administrative details

Registered charity name	Maternal & Childhealth Advocacy International
Charity registration number	SC043467
Principal office	1 Columba Court Laide Achnasheen Ross-shire IV22 2NL

The trustees

Dr Rhona MacDonald	
Dr David Southall	
Dr Brigid Hayden	
Dr Madho Jingree	(Resigned 19 February 2022)
Ms Wendy Martin	
Dr Maire Casement	
John Band	(Appointed 13 July 2022)

Independent examiner	M J Macnab BSc, FCCA. Maddowall & Co Tulloch Street Dingwall Ross-shire IV15 9JY
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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

Hampshire Trust Bank, 55 Bishopsgate, London, EC2N 3AS

International Bank

Ecobank Liberia, Head Office, Randall Street, Monrovia, Liberia

Maternal & Childhealth Advocacy International

Trustees' Annual Report *(continued)*

Year ended 31 October 2022

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.

Both Honorary Directors also carry out much of the day to day administration with the help of 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 and lead in distance learning teaching through tutorials and mentorship.

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.

Maternal & Childhealth Advocacy International

Trustees' Annual Report *(continued)*

Year ended 31 October 2022

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

In Liberia, MCAI:

Continued with the training programmes in advanced obstetric and neonatal care and started a new training programme in paediatrics. The neonatal care training reached its conclusion in September 2022 with all trainees graduating the programme successfully. 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.

Continued to develop and distribute up-to-date and evidence-based medical teaching materials, including evidence-based guidelines in obstetric, neonatal care and paediatrics in 4 new handbooks.

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

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, MCAI continued to train, mentor, and support 9 new trainee obstetric clinicians in the 4th cohort.;

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, MCAI completed the 2-year training, mentoring, and supporting of 8 trainee neonatal clinicians in the 3rd cohort with funding support from UNICEF.

With the support of Irish Aid and the DAK foundation, MCAI initiated a new training programme in advanced paediatric care for 12 trainee clinicians.

With support from the Australian organisation DAK, MCAI established a new neonatal unit at FJ Grant Hospital in Sinoe County including all the equipment necessary for an operating theatre.

Maternal & Childhealth Advocacy International

Trustees' Annual Report *(continued)*

Year ended 31 October 2022

MCAI provided emergency obstetric and neonatal drugs and supplies to 14 public hospitals throughout Liberia.

MCAI expanded the innovative project to help detect fetal distress and empower pregnant women during labour.

MCAI continued to run and support two obstetric outreach programmes in Grand Gedeh County and River Gee County and added a third programme in Sinoe County during the year. 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 developed, printed and published 4 up-to-date-evidence based handbooks: two in advanced paediatric care, one on advanced obstetric care, and one in advanced neonatal care.

MCAI continued to operate robust monitoring and evaluation systems for all programmes, including the training programmes.

MCAI consolidated its position as a partner of WHO and Irish Aid and the partnership with the Global Health Academy and Global Nursing Initiative of Edinburgh University. There were no international visits to Liberia and the programs were managed remotely by regular video-conferencing.

Afghanistan

MCAI reprinted a large consignment of the medical training books that had been written and published in 2021 (Handbook of Hospital Care for Obstetric Emergencies x 250 copies; Handbook of Hospital Care For Newborn Infants x 250 copies; Handbook 1 Management of Emergency Illnesses and Injuries x 250 copies; Handbook 2 Management of Emergency Illnesses and Injuries x 250 copies); these were donated and delivered to Afghanistan for distribution to hospitals and health centres.

Ukraine

In October 2022 MCAI was approached by the Ministry of Health of Ukraine to implement a humanitarian program to enhance existing obstetric and neonatal management and to initiate a programme in the prevention of birth asphyxia, and consequently disability, in 37 hospitals in Ukraine in which the monitoring of fetal well-being during labour was being severely disrupted by the ongoing war. With funding support from the International Rotary Fellowship of Healthcare Professionals this programme of emergency medical equipment and supplies were delivered to Ukraine volunteers in December 2022.

Maternal & Childhealth Advocacy International

Trustees' Annual Report *(continued)*

Year ended 31 October 2022

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 that have built up throughout the year in MCAI projects never to go below £5000. This policy means that MCAI can uphold its financial responsibilities to national staff..

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

Review of accounts

Charitable income for the year totalled £463,821, which has decreased from the previous year (£496,621), and total charitable expenditure was £527,523. Total expenditure therefore exceeded charitable income by £63,703.

Restricted funds income for the year was £413,139, while restricted expenditure was £492,072 resulting in a net deficit of £78,933.

Unrestricted funds income for the year was £50,682, while unrestricted expenditure was £35,452, resulting in a net surplus of £15,230.

MCAI received several grants throughout the year:

In November 2021, MCAI received £59,260 from Edinburgh University for the second year of a joint three year programme of obstetric training.

In December 2021, MCAI received £19,105 from the Australian organisation DAK to establish a new neonatal unit at FJ Grant Hospital in Sinoe County.

In December 2021, MCAI also received £25,261 from UNICEF being the third tranche of funding of the joint two-year programme of neonatal training; the fourth and final tranche of £22,223 was received from UNICEF in April 2022. This programme was completed in September 2022.

In April 2022, MCAI received £15,025 from DAK to support training of an additional four trainees in the paediatric training programme - Irish Aid had previously provided funding for the first year of this joint programme for eight trainees in August 2021.

In August 2022, MCAI received £90,900 from Irish Aid for the funding of the second year of the joint paediatric training programme.

In October 2022, MCAI received £71,692 from the International Rotary Fellowship of Healthcare Professionals to support a joint programme in Ukraine to enhance existing obstetric management in the prevention of birth asphyxia, and consequent disability, in 37 hospitals in Ukraine in which the monitoring during labour of fetal well-being is being or could be disrupted by the ongoing war.

Maternal & Childhealth Advocacy International

Trustees' Annual Report *(continued)*

Year ended 31 October 2022

Notably, MCAI continues to have generous donors: MCAI received £91,550 of funding from one-off individual donations and £22,079 from regular donors, £33,981 of which was unrestricted funding to help support the charity's running costs. Gift aid income for the year totalled £27,488.

Of expenditure £522,990 was spent directly on charitable activities, £34,773 was spent on related activity running costs (overheads) and £4,531 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 £148,986 up significantly on the previous year (£131,478) as a result mainly of incentives paid to new trainees. MCAI spent £139,600 on training and medical equipment and supplies, with £35,478 on costs of transporting these items to Liberia. Travel and subsistence expenditure for the year totalled £51,561, all in-country costs.

Bank charges and exchange rate losses totalled £1,861. There was no depreciation charge this year as all equipment was disposed of when the UK office was closed in December 2020.

The Honorary Executive & Finance 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. UK expert Consultant Volunteers help with the distance learning training in all programmes and also in the monitoring and evaluation of its projects. MCAI could not operate without the valuable time and effort donated by its volunteers, including the MCAI Trustees.

Plans for future periods

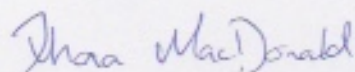
Future Plans in Liberia

With the support of Irish Aid, MCAI will continue the training programme in advanced paediatric care, establish three new neonatal units and four new paediatric units in 4 South East rural counties.

MCAI will extend the obstetric outreach programme to Rivercess meaning the programme will then cover four counties.

Also with the support of Irish Aid, MCAI will continue to provide monthly financial support to the 10 qualified obstetric clinicians and 13 qualified neonatal clinicians working in rural hospitals throughout Liberia.

The trustees' annual report was approved on 10 May 2023 and signed on behalf of the board of trustees by:



Dr Rhona MacDonald
Trustee

Maternal & Childhealth Advocacy International

Independent Examiner's Report to the Trustees of Maternal & Childhealth Advocacy International

Year ended 31 October 2022

I report to the trustees on my examination of the financial statements of Maternal & Childhealth Advocacy International ('the charity') for the year ended 31 October 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

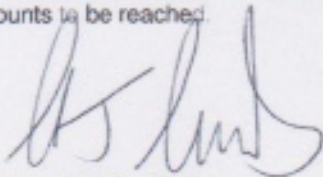
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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



M J Macnab BSc, FCCA.
Independent Examiner
Maddowall & Co
Tulloch Street
Dingwall
Ross-shire
IV15 9JY

10 May 2023

Maternal & Childhealth Advocacy International

Statement of Financial Activities

Year ended 31 October 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	50,223	412,754	462,977	495,578
Other trading activities	5	–	385	385	532
Investment income	6	49	–	49	75
Other income	7	410	–	410	436
Total income		<u>50,682</u>	<u>413,139</u>	<u>463,821</u>	<u>496,621</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	55	–	55	557
Expenditure on charitable activities	9	35,397	492,072	527,468	363,499
Total expenditure		<u>35,452</u>	<u>492,072</u>	<u>527,523</u>	<u>364,056</u>
Net (expenditure)/income		<u>15,230</u>	<u>(78,933)</u>	<u>(63,702)</u>	<u>132,565</u>
Transfers between funds		(6,073)	6,073	–	–
Net movement in funds		<u>9,157</u>	<u>(72,860)</u>	<u>(63,702)</u>	<u>132,565</u>
Reconciliation of funds					
Total funds brought forward		16,787	343,654	360,441	227,877
Total funds carried forward		<u>25,944</u>	<u>270,794</u>	<u>296,738</u>	<u>360,442</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

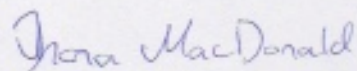
Maternal & Childhealth Advocacy International

Statement of Financial Position

31 October 2022

	Note	2022 £	2021 £
Current assets			
Stocks	14	–	8,845
Debtors	15	25,269	26,231
Cash at bank and in hand		284,110	327,947
		<u>309,379</u>	<u>363,023</u>
Creditors: amounts falling due within one year	17	12,641	2,581
Net current assets		<u>296,738</u>	<u>360,442</u>
Total assets less current liabilities		<u>296,738</u>	<u>360,442</u>
Funds of the charity			
Restricted funds		270,794	343,655
Unrestricted funds		25,944	16,787
Total charity funds	19	<u>296,738</u>	<u>360,442</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2023, and are signed on behalf of the board by:



Dr Rhona MacDonald
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Maternal & Childhealth Advocacy International

Statement of Cash Flows

Year ended 31 October 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net (expenditure)/income		(63,702)	132,565
<i>Adjustments for:</i>			
Other interest receivable and similar income		(49)	(75)
Loss on disposal of fixed assets		–	1,584
<i>Changes in:</i>			
Stocks		8,845	1,081
Trade and other debtors		962	4,882
Trade and other creditors		10,058	(283)
Net cash (used in)/from operating activities		(43,886)	139,754
Cash flows from investing activities			
Interest received		49	75
		(43,837)	139,829
Net (decrease)/increase in cash and cash equivalents		(43,837)	139,829
Cash and cash equivalents at beginning of year		327,947	188,118
Cash and cash equivalents at end of year	16	284,110	327,947

The notes on pages 11 to 19 form part of these financial statements.

Maternal & Childhealth Advocacy International

Notes to the Financial Statements

Year ended 31 October 2022

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 1 Columba Court, Laide, Achnasheen, Ross-shire, IV22 2NL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: Disclosures in respect of financial instruments have not been presented.

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 the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations from individuals - regular	13,944	8,135	22,079
Donations from individuals - one off	20,037	71,128	91,165
Gift Aid	8,305	19,184	27,489
Companies / Community Groups	373	178,415	178,788
Trusts & Foundations	100	–	100
Gifts in kind	–	–	–
Government & Global Agencies	7,464	135,892	143,356
	<u>50,223</u>	<u>412,754</u>	<u>462,977</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations from individuals - regular	14,666	24,081	38,747
Donations from individuals - one off	–	33,219	33,219
Gift Aid	3,483	12,909	16,392
Companies / Community Groups	2,910	317,791	320,701
Trusts & Foundations	100	–	100
Gifts in kind	–	5,590	5,590
Government & Global Agencies	–	80,829	80,829
	<u>21,159</u>	<u>474,419</u>	<u>495,578</u>

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising activities and events	—	385	385
	<u>—</u>	<u>385</u>	<u>385</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising activities and events	450	82	532
	<u>450</u>	<u>82</u>	<u>532</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	49	49	75	75
	<u>49</u>	<u>49</u>	<u>75</u>	<u>75</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising costs	2	—	2
UK wages and salaries	—	—	—
UK Freelance staff	—	—	—
Rent, rates & insurance	—	—	—
Sundry expenses	—	—	—
Telephone	—	—	—
Printing, postage and stationery	53	—	53
(Profit)/Loss on disposal of assets	—	—	—
	<u>55</u>	<u>—</u>	<u>55</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising costs	8	—	8
UK wages and salaries	30	74	104
UK Freelance staff	202	—	202
Rent, rates & insurance	12	23	35
Sundry expenses	19	1	20
Telephone	10	111	121
Printing, postage and stationery	1	50	51
(Profit)/Loss on disposal of assets	16	—	16
	<u>298</u>	<u>259</u>	<u>557</u>

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Medical training, equipment and supplies	1,157	138,443	139,600
Other project costs	689	54,278	54,967
Teaching materials cost	–	–	–
Storage and transportation	54	35,424	35,478
In-country staff costs	–	166,957	166,957
UK staff salaries	12,249	–	12,249
UK freelance staff	18,720	1,000	19,720
Rent, rates and insurance	169	1,063	1,232
Utilities	–	1,892	1,892
Telephone/Communications	3,148	13,950	17,098
Sundry expenses	–	3,114	3,114
Printing, postage, stationery and advertising	185	17,020	17,205
Bank charges, exchange rate gains and losses	(1,574)	3,435	1,861
(Profit)/Loss on disposal of assets	–	–	–
Motor, travel, insurance and subsistence	–	51,562	51,562
Governance costs	600	3,933	4,532
	<u>35,397</u>	<u>492,072</u>	<u>527,468</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Medical training, equipment and supplies	–	60,278	60,278
Other project costs	–	53,690	53,690
Teaching materials cost	–	9,926	9,926
Storage and transportation	–	13,726	13,726
In-country staff costs	–	131,478	131,478
UK staff salaries	3,009	7,326	10,335
UK freelance staff	19,954	–	19,954
Rent, rates and insurance	1,190	2,258	3,448
Utilities	–	–	–
Telephone/Communications	1,005	10,994	11,999
Sundry expenses	1,877	63	1,940
Printing, postage, stationery and advertising	148	4,912	5,060
Bank charges, exchange rate gains and losses	44	3,907	3,951
(Profit)/Loss on disposal of assets	1,546	22	1,568
Motor, travel, insurance and subsistence	–	32,513	32,513
Governance costs	566	3,068	3,634
	<u>29,339</u>	<u>334,160</u>	<u>363,499</u>

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Loss on disposal of heritage assets	–	1,569
Operating lease rentals	166,957	131,478
Foreign exchange differences	(1,574)	2,070
	<u>165,383</u>	<u>135,117</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	566

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	12,151	10,352
Employer contributions to pension plans	98	87
	<u>12,249</u>	<u>10,439</u>

The average head count of employees during the year was 2 (2021: 2).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

The above relates to part-time UK based employee cost allocated accordingly between direct charitable expenses, fundraising and administration costs.

12. Trustee remuneration and expenses

No remuneration was received by the trustees during the year.

Trustees expenses totalling £nil (2021 - £nil) were paid during the year to trustees for expenses relating to trustees duties.

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

13. Stocks

	2022	2021
	£	£
Books	<u>-</u>	<u>8,845</u>

14. Debtors

	2022	2021
	£	£
Trade debtors	-	65
Prepayments	25,269	26,166
	<u>25,269</u>	<u>26,231</u>

15. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2022	2021
	£	£
Cash at bank and in hand	284,110	327,947
	<u>284,110</u>	<u>327,947</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors and accruals	9,353	1,159
Social security and other taxes	3,288	1,422
	<u>12,641</u>	<u>2,581</u>

17. Pensions

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £98 (2021: £87).

Maternal & Childhealth Advocacy International

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022
General funds	16,787	50,682	(35,452)	(6,073)	25,944

	At 1 November 2020	Income £	Expenditure £	Transfers £	At 31 October 2 021
General funds	31,337	22,120	(29,637)	(7,033)	16,787

Restricted funds

	At 1 November 2021	Income £	Expenditure £	Transfers £	At 31 October 2022
ALSG Holding Funds*	62,172	12,433		(58,675)	15,930
MCAI Project Funds	112,940	79,616	(32,795)	(97,043)	62,718

Liberia

Fetal Monitoring	4,855	2,500	(13,073)	7,000	1,282
General	6,774	12,055	(71,638)	62,386	9,577
Neonatal Training - UNICEF	(1,769)	44,992	(44,715)	1,492	-
Neonatal Training MCAI	1,700	-	(5,663)	3,963	-
Neonatal Unit Support – Sinje/Lofa	2,267	-	(591)	(1,676)	-
Anaesthetist Training	2,045	4,685	(3,348)	-	3,382
Obstetrics Training – Edinburgh	13,202	59,260	(55,907)	57,941	74,496
Obstetrics Training – MCAI	8,708	-	(617)	(8,091)	-
Paediatric Training – Irish Aid	114,328	90,900	(120,967)	-	84,261
Paediatric Training – DAK Foundation	-	15,025	(6,442)	-	8,583
Paediatric Training - MCAI	12,256	-	(6,676)	2,000	7,580
Sinoe Neonatal Unit Renovation	-	19,105	(28,464)	9,359	-
Ultrasound Training – DAK Foundation	3,117	-	(3,382)	265	-
Ultrasound Training – MCAI	-	-	(627)	627	-
Graduate Incentives	-	-	(14,510)	25,525	11,015
Hannah Children Education	1,059	625	(1,093)	-	591

Ukraine

Obstetric Hospital Support	-	71,692	(81,553)	-	(9,861)
Obstetric Hospital Support – MCAI	-	250	-	1,000	1,250
	<u>343,654</u>	<u>413,138</u>	<u>(492,061)</u>	<u>6,073</u>	<u>270,804</u>

* The ALSG Holding Fund comprises funds from the royalties of ALSG book sales, paid to MCAI on a six-monthly basis for the use of the Paediatric and Obstetric Libraries.

Maternal & Childhealth Advocacy International

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	21,273	288,106	309,379
Creditors less than 1 year	(702)	(11,939)	(12,641)
Net assets	<u>20,571</u>	<u>276,167</u>	<u>296,738</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	17,464	345,559	363,023
Creditors less than 1 year	(677)	(1,904)	(2,581)
Net assets	<u>16,787</u>	<u>343,655</u>	<u>360,442</u>
