MEDIC ASSIST INTERNATIONAL

(A company limited by guarantee and not having a share capital)

Accounts – 31st December 2025

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REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2025

BOARD OF DIRECTORS	J Corps S Radcliffe S Sanderson G Shrubsole D Storeng R Thomson P Moriarty (appointed 29th March 2025)
COMPANY SECRETARY	S Travis
REGISTERED OFFICE	6 Grosvenor Road Banbury OX16 5HN
REGISTERED NUMBER	4833454 Registered in England and Wales
REGISTERED CHARITY NUMBER	1104760
BANKERS	National Westminster Bank Plc 11 Market Place Abingdon Oxfordshire OX14 3HH CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
INDEPENDENT EXAMINERS	A J Carter & Co Limited Chartered Certified Accountants 22b High Street Witney Oxfordshire OX28 6RB

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2025 (continued)

The Directors submit their Report to the eighteenth Annual General Meeting of the Charitable Company together with the Financial Statements for the period ending 31st December 2025.

STRUCTURE AND GOVERNANCE

Medic Assist International is incorporated as a Company Limited by Guarantee under the Companies Act 2006 and is governed by its Memorandum and Articles of Association. The Board of Directors has held three meetings during the year. The Finance Group continued to oversee the development and implementation of the approved Budget. The company is a registered charity.

PURPOSE

Medic Assist International exists to improve access to quality healthcare in resource limited communities, often in locations where there is suffering through persecution and oppression.

MAI does not set up its own independent identity in countries outside the UK. Rather, it supports existing Christian primary and secondary healthcare partners, and works with them on the healthcare priorities and sustainable solutions they have identified.

MAI aims to save lives and relieve suffering, and improve quality of life through improving the health outcomes of the most marginalised and vulnerable in a community by investing in:

- local primary and secondary healthcare staff, facilities and services
- community-based healthcare
- holistic healthcare, discovering and addressing root causes

ACTIVITIES AND PARTNERSHIPS

In 2025, MAI supported its partners to provide health and social care to approximately **14,500** people, and to provide health education and awareness to approximately **35,500** people.

Strategy:
Continue to pursue the charity's purpose by raising funding support for Christian health partners in South Asia and Sub-Saharan Africa and growing the charity's support base.

Chad: Guinebor II Hospital

The partnership with Guinebor II Hospital in Chad started in 2021.

Chad is one of the poorest countries in the world with 36.5% of the population are living in extreme poverty. 1 in 10 children under five will not see their fifth birthday. In 2025, MAI supported three projects at Guinebor II hospital

i. *Affordable Care for Pregnant Mother & Malnourished Children* project
ii. *The Child Development Centre* for the therapeutic treatment of disabled children and
iii. *Starting up a new prosthetics and orthotics department.*

MAI's support contributed to the safe delivery for over 2,524 births and saving 537 lives through caesarean sections, malaria treatment and managing life threatening maternal complications. The number and of malnourished children presenting at the hospital has declined. There are several possible reasons for this. These will be explored during 2026, principally through increasing the number of Community Health Workers to allow for house to house visits to families with children.

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2025 (continued)

ACTIVITIES AND PARTNERSHIPS (continued)

India: *Chinchpada Christian Hospital (CCH), Nandubar District, Maharashtra State*
CCH is the only secondary care hospital serving a remote rural district with a population of 500,000 people. Over 70% are living in extreme poverty, making it one of the poorest districts in India.

MAI continued support to CCH's vision to pioneer a replicable model of excellent palliative care in rural resource-poor context and to be a practical learning centre for other hospitals to send teams to learn the nuances of running an effective and impactful palliative care service, which can be replicated at their respective units.

CCH's Enhanced Community Engagement through Palliative Care Programme (ECEPC) improves the quality of life of people and families living with progressive life limiting illnesses and conditions. In 2025, two local teams of four were trained to be Community Health Workers (CHW). Supported by the palliative care team the CHW's could reach patients in even remoter areas of the district. This has increased patient enrolment by 46% in 2025. In total, 320 patients and their families received end of life care from the multidisciplinary palliative care team. And chronic disease management is being provided for 2090 patients with TB, Sickle Cell Disease, and/or alcoholism. the main causes of death in the area further. And more than doubled the number of people living with a disability have been enrolled with the Community Based Rehabilitation team.

Another positive outcome in 2025 was an invitation to CCH by The District Department of Health (DoH) to support their palliative care team. The opportunity to influence the public health system in providing basic palliative care will mean reaching a much larger number of people with palliative care.

The new ICU and General Medical Ward built in 2024 with MAI's support admitted 256 and 949 patients respectively during 2025.

South Africa*:* **Embo Primary Health Clinic, KwaZulu-Natal.**
Embo is an informal settlement stretched over miles of rolling hills on the outskirts of Durban. Rates of poverty and HIV are shockingly high. Unemployment is over 50% and in Kwa-Zulu Province's general HIV positivity rate stands at 16%, However, in specific vulnerable groups, such as adults aged 25–49, the positivity rate spikes to 31.1%

Embo Community Church's primary healthcare clinic (PHC), built with MAI support in 2014, received over 20,600 patients in 2025. MAI supports the clinic's maintenance, patient transport and ensures the stock of essential drugs. MAI also supports the dedicated Community Caregiver Team (CCT) that carry out patient home visits referred by the clinic. In 2025, the CCT provided support to 344 vulnerable HIV and chronic disease patients, as well as pregnant mothers and malnourished children. In 2025, the Volunteer Neighbourhood Carers (NHC) programme continued to encourage a community spirit of family members and neighbours looking out for each other in their cluster. They also deliver health awareness messages, do patient referral to the clinic and have an important role of following up patient adherence to those on TB and HIV medication with the aim to reduce default rates. The NHC's are also promoting Good Nutrition Gardens, with a particular focus on the poorest households with a patient living with a chronic condition. The combination of clinic, caregiver outreach and patient transport saves many lives. In 2025, the clinic and team of community of caregivers provided health information to over 15,000 people.

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2025 (continued)

ACTIVITIES AND PARTNERSHIPS (continued)

South Sudan*: Diocese of Kejo-Keji and the Diocese of Yei*
Martha Primary Health Care Centre, Yei: In 2025, MAI continued to contribute to clinic running costs assisting the Martha PHCC provide affordable care for the poorest whilst the economy slowly recovers after collapsing in 2017 with civil war reached the area.

Romogi Primary Health Care Centre, Kejo-Keji: There has been no funded activity in 2025. The Diocese has not provided MAI with a new proposal and budget for opening the health centre. The current security situation in the area is highly fragile with volatile **cross-border territorial disputes** between South Sudan and Uganda. While internal South Sudanese civil war violence has stabilized—allowing a steady stream of refugees to return—the local population continues to face sudden displacements caused by military standoffs along the poorly demarcated border.

Partnerships:
We remain very grateful to our relatively small nucleus of generous personal supporters, many of whom give through standing orders. In addition, several significant grants have been obtained from other Charitable Trusts, most noticeably ECHO, TBF Thompson Trust, the Souter Trust, J Kenneth McAlpine Fund and the Bryan Guinness Charitable Trust.

We had a our most successful Annual Appeal (Twice Gold) to date, and we are most grateful to the generous benefactors who pledged to match donations from our supporters. And for the 200 supporters and 9 churches that gave to the charities work in 2025.

The Board is aiming to see the charity grow its income. Investing into Trust and Foundations grant acquisition. And promoting regular giving to Health Funds for each partner. These will essentially enable partners to provide high quality assessable care to the poorest through subsidising the costs of patient care. Regular supporters will benefit of knowing that each month they have helped save another person's life or reduced their suffering.

The Board continues to look for new partners In 2025, discussions began on providing support to an additional secondary care hospital in India and expanding our support for Martha PHCC in South Sudan.

RESERVES POLICIES

The Board of Directors' policy objective is to maintain a reserve equivalent to three months' operating costs, in relation to both our projects and MAI management and administration.

INVESTMENT POLICY

Aside from retaining a prudent amount of reserves, each year most of the company's funds are to be spent in the short term so there are limited funds available for long-term investment. Any funds available in the short term are placed in an easy access deposit accounts offering a competitive rate of interest.

POLICY REGARDING CHILDREN AND VULNERABLE ADULTS

The Board has developed and adopted its Children and Vulnerable Adults Safe-Guarding policy (2019). It is to be reviewed and updated annually.

REPORT OF THE DIRECTORS AND GENERAL INFORMATION
for the year ended 31st December 2025 (continued)

MITIGATION OF RISK

The Directors will undertake a review of MAI risk management during 2026.

DIRECTORS

The Directors serving through the year are as indicated on page one. The Directors are appointed by the Board and meet regularly throughout the year to review all aspects of the Charitable Company. The composition of the Board is kept under review and additional members are recruited should the need arise. Discussions are underway to add needed skills to the Board in 2025.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the Board on 14th July 2026 and signed on its behalf by:

Stephen Sanderson

……

Director and Chair of the Board

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Medic Assist International for the year ended 31st December 2025.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

A P Williams BSc FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

24th August 2026

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31st December 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total £	2024 Total £
	Income from:				
3	Gifts and donations	53,737	153,942	207,679	210,949
	Activities for generating funds	20	19,553	19,573	25,096
	Investment income on interest received	1,861	-	1,861	728
	Other income	1,566	-	1,566	-
	Total income	57,184	173,495	230,679	236,773
	Expenditure on:				
4	Costs of raising funds	10,851	-	10,851	10,004
5	Charitable activities	52,626	96,959	149,585	170,313
	Total expenditure	63,477	96,959	160,436	180,317
	Net income for the year and incoming resources before transfers	(6,293)	76,536	70,243	56,456
	Transfers between funds	24,296	(24,296)	-	-
	Net movement in funds	18,003	52,240	70,243	56,456
	TOTAL FUNDS brought forward	42,102	114,157	156,259	99,803
	TOTAL FUNDS carried forward	£60,105	£166,397	£226,502	£156,259

The statement of financial activities includes all gains and loses recognised in the year.

All income and expenditure derives from continuing activities.

Registered in England: 4833454

MEDIC ASSIST INTERNATIONAL 8.

Notes	**BALANCE SHEET**	£	**31st December 2025** £	**2024** £
	FIXED ASSETS			
8	Tangible assets		-	-
	CURRENT ASSETS			
9	Debtors and prepayments	19,749		21,466
	Bank balances	208,950		136,758
	Cash in hand	15		15
		228,714		158,239
	CREDITORS: Amounts falling due in one year			
10	Accruals	2,212		1,980
	NET CURRENT ASSETS		226,502	156,259
11	NET ASSETS		£226,502	£156,259
	Represented by:			
13	General Fund		41,136	23,330
13	Designated funds		18,969	18,772
12	Restricted funds		166,397	114,157
			£226,502	£156,259

For the year ended 31st December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime with Part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 14th July 2026 and are signed on their behalf by:

S. Sanderson

…….

Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2025

1. **Accounting Policies**
The financial statements have been prepared in accordance with applicable accounting standards.

a) **Accounting Convention**
The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit**
Medic Assist International meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**
The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Incoming Resources**
Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **Interest Receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

f) **Fund Accounting**
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2025 (continued)

g) **Expenditure and Irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**
Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities.

i) **Tangible Fixed Assets**
Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Office equipment	25%

j) **Debtors**
Debtors and prepayments are recognised at the settlement amounts due.

k) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**
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.

m) **Pensions**
The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 7.

2. **Legal Status of the Charity**
The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Gifts and Donations**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Gifts and donations	£53,737	£153,942	£207,679	£210,949

4. **Costs of Generating Funds**

Fundraising costs	£10,851	£ -	£10,851	£10,004

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Project expenditure	7,000	92,746	99,746	111,684
Office costs	4,993	4,213	9,206	6,350
Staff costs	38,504	-	38,504	49,686
Governance costs (below)	2,129	-	2,129	2,593
	£52,626	£96,959	£149,585	£170,313

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accountancy	1,416	-	1,416	1,380
Legal and professional	713	-	713	1,213
	£2,129	£ -	£2,129	£2,593

7. Staff Costs

	2025 £	2024 £
Salaries (including employer's national insurance)	37,263	48,303
Pension contributions	1,241	1,383
	£38,504	£49,686

Average number of employees 1

All staff are employed by the charitable company and no employees were paid more than £60,000 per annum.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

8. **Tangible Assets**

	IT Equipment
Cost	£
At 1.1.25	2,028
Additions	-
At 31.12.25	2,028
Depreciation	
At 1.1.25	2,028
Charge for the year	-
At 31.12.25	2,028
Net Book Values	
At 31.12.25	£ -
At 31.12.24	£ -

All the above assets are held to further the main objects of the charity.

9. **Debtors**

	2025	2024
	£	£
Gift Aid	19,749	21,466
	£19,749	£21,466

10. **Creditor**

	2025	2024
	£	£
Accruals	1,416	1,380
PAYE	585	435
Pension	211	165
	£2,212	£1,980

11. **Analysis of Net Assets by Fund**

	General Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Fixed assets	-	-	-	-	-
Current assets	43,348	18,969	166,397	228,714	158,239
Current liabilities	(2,212)	-	-	(2,212)	(1,980)
	£41,136	£18,969	£166,397	£226,502	£156,259

NOTES TO THE ACCOUNTS
for the year ended 31st December 2025 (continued)

12. **Restricted Funds**

	Balance at 1.1.25	Income	Expenditure	Transfers	Balance at 31.12.25
	£	£	£	£	£
India	66,220	72,882	(50,743)	(10,030)	78,329
South Africa	23,462	26,284	(26,070)	(4,181)	19,495
South Sudan	5,518	-	-	-	5,518
Chad	18,957	29,476	(20,146)	(5,600)	22,687
Chad PO	-	44,853	-	(4,485)	40,368
	£114,157	£173,495	£(96,959)	£(24,296)	£166,397

13. **Unrestricted Funds**

	Balance at 1.1.25	Income	Expenditure	Transfers	Balance at 31.12.25
	£	£	£	£	£
General Fund	23,330	48,299	(56,477)	25,984	41,136
Designated Funds					
Romogi PHCC, S. Sudan	18,772	8,885	(7,000)	(1,688)	18,969
	£42,102	£57,184	£(63,477)	£24,296	£60,105

14. **Transactions with Directors**
There were no transactions with directors which require disclosure.

MEDIC ASSIST INTERNATIONAL

Accounts – 31st December 2025