



THE AMECA TRUST

Registered Charity No. 1121240

Registered Company No. 06354971 (England and Wales)

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

Powell & Co.
Manor Cottage
Shamley Green
Guildford
Surrey
GU5 0UD



THE AMECA TRUST
Registered Charity No. 1121240

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THE YEAR ENDED 31 AUGUST 2020**

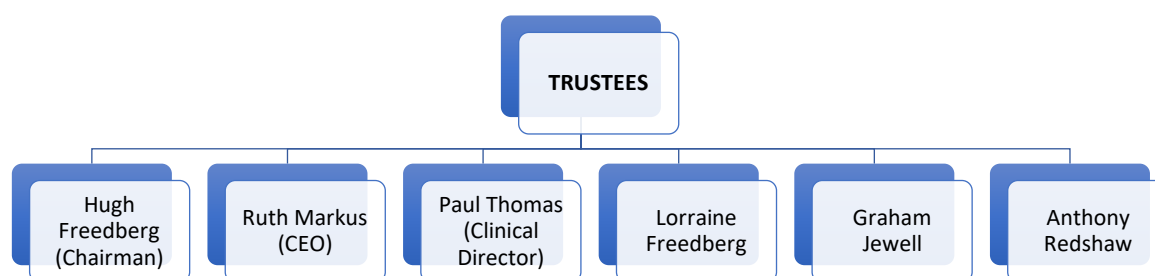
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TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2020

ABOUT AMECA

The AMECA Trust ('AMECA') was founded in December 2006 by Ruth Markus, in memory of her only child, Lt. Alex Coutselos. Alex was a newly qualified doctor in the British Army, an officer in the Royal Army Medical Corps and a recipient of his paratrooper wings. Alex died on 15th October 2006, aged 23.

AMECA is registered as a charity in the UK. Reg. Charity No. 1121240 and Registered Company No. 06354971 (England and Wales). AMECA is also incorporated in Malawi as a Not for Profit Limited Company. AMECA is controlled by its governing document, a deed of trust, and is incorporated as a company limited by guarantee, under the Companies Act 1985. Our registered office is at 48 Woodlands Road, Epsom, Surrey, KT18 7HP.



We recruit and appoint new trustees by resolution of the Board; under the terms of the Articles of Association there shall be not less than three trustees, but there is no maximum. We choose our trustees to bring a wide range of professional, commercial and charity experience; induction of new trustees takes place by a process of informal consultation and written background material is provided.

AMECA has no employees and the day-to-day running of the charity is dealt with by Ruth Markus in consultation, where needed with all Trustees. Clinical advice is given by consultant surgeon Paul Thomas, who regularly travels to Malawi to oversee AMECA's teaching and training initiatives in district hospitals.

Our Independent examiner is Sarah A W Powell, FCA DChA at Powell & Co. Manor Cottage, Guildford, Surrey, GU5 0UD.

Ruth Markus wishes to acknowledge the time, advice and support giving freely to AMECA by all her fellow Directors. A heartfelt thank you to Sarah Powell, for her support and counsel and for her hard work over so many years.

OUR PATRONS

Tim Butcher

Tim is a former journalist with the Daily Telegraph from 1990 to 2009 as chief war correspondent, Africa bureau chief and Middle East correspondent. A great adventurer, Tim is the author of a number of prize-winning books and continues to work for radio and a several publications.

Major Levison Wood

Levison Wood is a writer and explorer who is best known for his extended walking expeditions in Africa, Asia and Central America. Levison spent a number of years as an Officer in the British Parachute Regiment, before becoming a bestselling author. He is a Fellow of the Royal Geographical Society.

THE AMECA TRUST AUGUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

PUBLIC BENEFIT

This trustees' report outlines the benefit of our work by explaining our key achievements against the intentions set out in last year's report and states our hopes for the year ahead. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy.

OUR MISSION

The charitable objects of AMECA include the relief of sickness, the protection of health, establishing medical and educational facilities to improve the training of healthcare professionals in Africa.

TO ACHIEVE THIS MISSION, OUR AIMS ARE:

- To establish medical and educational training facilities in African countries.
- To foster positive links between UK medical students and African medical communities by establishing bursary awards and the promotion of opportunities for medical placements.
- To provide travel bursaries for UK school leavers to travel to African communities for recognised voluntary projects.
- To support medical training in African countries.

RISK MANAGEMENT:

AMECA continues to identify and review the risks to which the charity is exposed on a case-by-case basis and has put appropriate controls in place to provide reasonable assurance against fraud and error. We recognise that working in African countries is not without risk, both for ourselves and for the student and healthcare professionals who visit Malawi. Visiting surgeons and other professionals are given guidance in respect of travel and other challenges in Malawi and we strive to ensure that all visitors undertaking charitable activities in Malawi are provided with as much support as possible, whilst recognising that individuals travel at their own risk. AMECA works hard to ensure that all visitors are provided with safe and secure accommodation on the ground in Malawi.

OUR WORK IN MALAWI:

AMECA's activities are based in Malawi. The paucity of accessible care in rural areas of Malawi sadly still presents a serious challenge for so many. We believe that an uplift in services in rural district hospitals would not only result in a reduction in mortality, but also would help to reduce the pressure on the overstretched tertiary hospitals. AMECA works with local and central Departments of Health, delivering initiatives that are evidence based, achievable and sustainable.

AMECA's objectives for the year included:

- Continuing support for the primary healthcare clinic at Chilaweni and the Blantyre District Health Office;
- Continuing to fundraise for the maternity clinic, community outreach and staff training programmes;
- Liaison with the Blantyre DHO and with future partner Mlambe Health & Social Trust, (MhEST);
- Liaison with building contractor S R Nicholas, architect and quantity surveyor;
- Updating grant funders with reports on the progress of construction in accordance with grant agreements;
- Ensuring safe delivery and secure storage of donated equipment for the maternity unit;
- Maintaining support for surgical and medical training;
- Maintaining donations of equipment as and when appropriate;
- Ongoing monitoring of Bicycle Ambulances in the village communities;
- Expanding opportunities for student sponsorship.

We are delighted to report that we were able to achieve all of the above objectives.

AMECA HEALTHCARE AFRICA LIMITED:

AMECA Healthcare Africa Limited ('AMECA Healthcare') was incorporated in 2013 as a Not for Profit Limited Company in Malawi. Ruth Markus and Paul Thomas hold positions as Board Directors. Board Chairman is Krishna Savjani OBE, who is a qualified lawyer and the Honorary British Consul in Malawi.

AMECA Healthcare continues to hold a modest amount of funds in a savings account with The National Bank of Malawi. No more than £10,000 is held in Malawi, but funds are transferred as and when any payments are required. All funding raised in Malawi remains in Malawi for AMECA's initiatives.

The AMECA Trust in the UK extend its gratitude to the Board Directors in Malawi for their time and advice and moreover to Savjani & Co. in Blantyre for providing office space, in which Director's meetings are held. AMECA Healthcare also extends gratitude to its accountants, Bhagya and Shankar in Blantyre, for their sage advice and for undertaking AMECA Healthcare's annual accounts, without charge, for so many years.

THE AMECA CLINIC IN CHILAWENI:

Completed in May 2017 and serving a catchment population of 38,000 people in 23 villages, the primary healthcare clinic continues to see an average of 4,000 outpatients each month.



Excellent liaison has been maintained with the Blantyre District Health Office. Weekly clinics for the Under 5's, Hypertension Clinic, Youth Friendly services and a Family Planning Clinic are well attended and the Pharmacy is well stocked. The Hospital Advisory Committee meets every two weeks, having representation from staff, community members and from AMECA. Staff numbers at the clinic have increased during the year and the current compliment of staff is as follows:

- 3 Medical Assistants
- 1 Senior Registered Nursing Officer
- 2 Midwifery and Community Health Nursing Technicians
- 2 Midwifery Nursing Technicians
- 9 Health Surveillance Assistants
- 3 HIV Counsellors
- 1 Desk Clerk
- 3 Hospital Attendants
- 2 Ground Labourers
- 2 Security Guards.

The Health Advisory Committee has managed to secure monthly contributions from the community to assist with the purchase of cleaning materials for the clinic, which is very encouraging.

It is acknowledged that lack of funding in the healthcare sector in Malawi results in shortages at all facilities. However, the AMECA clinic is comparatively well stocked and well supported.

MATERNITY SERVICES:

The Maternity Needs Assessment undertaken in 2018 resulted in a unanimous decision involving all stakeholders, to construct a maternity clinic on site.

Maternity Project Objectives:

1. Build a maternity unit with staff accommodation at Chilaweni Village;
2. Provide remedial training for maternity staff and other healthcare workers;
3. Provide outreach community education.



Training and education programs to commence one month before clinic operational date.

Three building quotes and a Bill of Quantity were obtained. AMECA felt that the quality of building and the integrity and honesty of the company S R Nicholas demonstrated during previous build projects, were important factors in our choice of contractor. A Memorandum of Understanding with the Blantyre DHO has been agreed. AMECA has been granted both Import Duty exemption and VAT exemption from The Malawi Revenue Authority.

In September 2019, construction work began to build a high-quality maternity unit to provide mothers with an accessible facility in which to safely deliver their babies, together with staff housing to ensure that key senior staff is available on site at all times.



Contractor, architect and AMECA on site



The cleared site ready for the start of construction

During October, the foundations were laid, the foundation brick walls were constructed and plastered on the outside to prevent damp, which is especially important during the rainy season and also prevents the entry of termites. During December 2019 and January 2020, the roofing trusses were anchored to the building using steel ties.



Maternity clinic foundations in October 2019



Clinic roofing in January 2020

During February 2020, the internal walls were plastered after the electrical conduit had been placed in all rooms. Liaison took place with the contractor regarding clarification on the siting of medical equipment and furnishings within the maternity clinic. This is an important detail to ensure that electrical connections and plugs are both adequate and correctly positioned, within the delivery suite, wards and offices.

Concurrent to the building of the maternity clinic, the staff accommodation and supporting infrastructure was also constructed, including the septic tanks, ablution block and laundry area. By the second week of March, brickwork had been pointed, the septic tank for the staff accommodation was near completion and the plumbing was in place.



One of the duplexes, comprising 2 staff houses



Detail on brickwork pointing



Front views of Duplex housing June 2020



Following the outbreak of the global Covid-19 pandemic, AMECA left Malawi for the UK during the 3rd week of March, as a result of closing borders and the rapid spread of the Covid virus. Liaison has continued via email and telephone, during our absence and AMECA has also remained in regular contact with the primary healthcare staff on site and with the Blantyre District Health Office, in order to monitor progress.



View of Maternity Clinic



Post Natal Ward

Solar panels for the maternity clinic are on order and will be fitted shortly; the interiors of the buildings have been painted. Wall murals will be undertaken on AMECA's return to Malawi, at which time the clinic will be furnished. A container from the Netherlands, containing further medical equipment which had been purchased by AMECA, arrived in Malawi in April. Effective liaison with the DHO office in Blantyre and with the clearing agent resulted in this equipment being picked up and safely stored with the DHO. Although initial meetings with the Malawi based Dutch company Sakaramenta had taken place earlier in the year, final purchases of hospital furniture can only be made once a return to Malawi is possible.

Currently, borders are closed and no international flights are available to Malawi; whilst Covid-19 figures continue to rise, the situation remains static and AMECA is grounded in the UK. At the time of writing, the building is 85% complete and will be completed within the contract period despite the delays through the slowing down of site activities as a result of the Covid-19.

MATERNITY CLINIC PROJECT UPDATE:

Following AMECA's accounting year end in August 2020, AMECA returned to Malawi in September 2020 once international flights commenced. AMECA is very pleased to report that the maternity unit and staff accommodation construction, complete with solar power backup, was completed by October 2020, on time and within the quoted budget, despite all the challenges of the Covid pandemic. The maternity clinic became operational in January 2021, following 2 months of refresher training by maternity staff, who underwent mentorship at various maternity facilities. AMECA has contracted two experienced midwife mentors to work with maternity staff at Chilaweni for the next year to 18 months.

AMECA will present a detailed report on the maternity clinic and staff mentorship initiative in the next Annual Report.



View of new maternity clinic and existing primary healthcare clinic



Antenatal Ward



Busy Antenatal clinic

PPE DONATION TO BLANTYRE DISTRICT HEALTH OFFICE:

In response to a request from the Blantyre District Health Office, AMECA made a donation of N-95 masks, disposable aprons and full body coveralls to assist with the severe shortage of PPE in Malawi for its healthcare staff. AMECA was assisted with funding for the PPE from The Rotary Club of Epsom. 10,000 disposable aprons, 100 washable coverall suits and 175 N-95 masks were donated and distributed to clinics through Blantyre district.



Clinic staff with their donated PPE

MAINTENANCE OF DONATED BICYCLE AMBULANCES:

In March, a clinic was held to service and repair the bicycle ambulances and provide training on their upkeep. Staff from Sakaramenta met with the bicycle drivers at Chilaweni village to make repairs and provide spare parts. Typical problems included tyre damage due to riding with underinflated tyres and damage to the pedals. In the main, the bicycles are being well looked after and well utilised.

SURGICAL AND MEDICAL EDUCATION AND TRAINING:

AMECA's Clinical Director, Paul Thomas and CEO, Ruth Markus, continue to collaborate with Dutch colleagues from Malawi.Kom, to assist in the delivery of surgical and trauma training for mission and district hospitals in Malawi.

AMECA is very sad to report the untimely death of Johannes Reus, a colleague working with Malawi Kom, in November 2019. Aged only 39, Johannes was a very experienced paramedic in the Netherlands, who will be greatly missed by his colleagues.

The Covid-19 pandemic has impacted on travel to Malawi from early 2020, but Malawi Kom are intending to deliver courses in Malawi in October 2020, once international flights are available.

SPONSORSHIP OF MEDICAL AND NURSING TRAINING IN MALAWI:

AMECA is sponsoring a medical school place for a Clinical Officer at The College of Medicine, Blantyre. Aubrey Filimon commenced his studies in August 2019 and is approaching the end of the first year. However, studies have been interrupted by the Covid-19 pandemic and Aubrey is currently receiving on-line tuition. He has passed all exams to date.

We are also sponsoring a nursing student at the College of Nursing, Mulanje. Elvis Bizmank is just on the point of completing his second-year studies. Elvis has been at home undertaking on-line learning as the school has been closed due to Covid. Examinations will take place once the second semester has been completed.

AMECA IN THE UK

THE AMECA WEBSITE (www.ameca.org.uk) :

AMECA wishes to acknowledge all the help and advice given by freelance web developer Dan Wakefield of Dubcode, who continually provides help and advice with our website.

The Medical Directory continues to be widely used by medical, nursing and physiotherapy departments in universities across the UK, assisting students with elective studies in African hospitals. The directory is free of charge for users. We have been able to populate the database with more hospitals recently, including a hospital in Sierra Leone and another in Uganda.

THE AMECA STUDENT BURSARY AWARDS:

To date, AMECA has made Bursary awards to 79 students of medicine, nursing and physiotherapy to enable them to undertake their electives in a variety of African locations. In the academic year 2019/20, three bursary awards were made to students at Nottingham Medical School. However, due to the Covid-19 crisis, these students were unable to take up their elective places. A list of our Alumni students and their elective reports can be viewed on the charity website at <http://ameca.org.uk/alumni/>.

In order to support the sponsorship of medical and nursing students in Malawi, AMECA has continued to maintain the maximum amount of funding per student for UK Bursary awards to an amount of £500.

FUNDRAISING ACTIVITIES & EVENTS:

Craft events:

During the first part of the year, AMECA continued to raise funds through craft sales at churches and through coffee mornings in private homes. These events are always highly enjoyable and very popular. The Covid-19 crisis has impacted on the charity's ability to hold coffee mornings and it is hoped that these will resume in due course. AMECA would like to express gratitude to Julie Stamford, for volunteering to manage the organisation of the craft sales.

Epsom Rotary:

Ruth Markus continues to attend meetings at the Rotary Club of Epsom and is a member of the International Committee. AMECA wishes to extend its gratitude to Rotary for its continuing support and enthusiasm. Ruth has also given presentations at other local Rotary clubs in order to raise the profile of the charity and further the opportunity for charitable donations. We wish to express our gratitude to the Rotary Club of Epsom for its donation towards the maternity clinic and also for a donation towards the purchase of PPE for Malawi. We would also like to thank the Rotary Clubs of Ewell and Addiscombe and Shirley their kind donations.

The Rotary Club of Epsom is currently making an International Grant application to Rotary International, to raise funding for the maternity unit community activity programme.

Regular Donations:

AMECA benefits from a regular income of just over £20,000 per annum via various charitable giving platforms and regular standing order donations.

Grant and other Donations:

Fundraising continues for the Maternity Clinic and Education initiative in Malawi. To date, £223,940 has been received or approved, including the following Foundations and Trusts:

Catz Charity Foundation, Netherlands:	£10,900 (\$14,105)
Rotary Club of Epsom:	£2,000
Rotary Club of Ewell	£500
Friends of Malawi:	£1,000
Alice Ellen Cooper Charitable Foundation:	£10,000
Erach & Roshan Sadri Foundation:	£2,000 (For bicycle ambulances)
Valentine Trust:	£5,000
Addax & Oryx Foundation, Switzerland	£121,719 (\$150,000)
Erach & Roshan Sadri Foundation:	£44,000
Foundation Eagle	£10,840

Further grant applications are being sought to assist with funding for the community outreach maternity education programme.

The Association of Surgeons in Training raised over £1,500 at a charity dinner event. We are delighted to have had their support and wish them all the best with their training.

Gemma Stillwell undertook a cycle ride across America in aid of AMECA in August 2019, raising over £3,000 for the maternity unit project. We congratulate Gemma on this fantastic achievement and we are indebted to her kindness.

We would also like to thank St Columba's Church in Croydon and St Mary's Church in Cuddington, for their kind donations.

Our gratitude goes to Richard Corbett and Glenys Gadd, for their very generous donations. A further donor who wishes to remain anonymous, has donated £4,500, for which we extend our warmest gratitude.

A legacy of £1,000 was received after Mrs Cissie Myers passed away in December 2019. We shall fondly remember her kindness and support.

The Virgin Money Giving Maternity Unit Appeal site has raised over £19,000 to date.

During the year, AMECA registered with Easy Fundraising, whereby various retail outlets give a donation to the charity for on-line purchases. To date, almost £250 has been raised.

AMECA extends a heartfelt debt of gratitude to the many individuals, who have made donations to the charity and who often give their time so generously.

NEWSLETTER:

The charity's quarterly newsletter continues to be popular with our readers; all newsletters are available to view at: <http://ameca.org.uk/category/newsletters>

FINANCIAL REVIEW

Financial position

The total net deficit for the year was £60,167 and at that date AMECA had reserves of £96,393 after funding the building of the new maternity unit.

Principal funding sources

The charity continued to raise funds from voluntary donations and its fundraising activities.

Investment policy

The trustees aim to maximise the return on its funds with minimum risk and appropriate access to those funds.

Reserves policy

In the opinion of the trustees the charity should aim to maintain a net current asset balance on unrestricted funds sufficient to continue to support all existing commitments for the duration of the commitment and to provide bursary awards at the discretion of the trustees. The reserves are currently in excess of this amount.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06354971 (England and Wales)

Registered Charity number

1121240 **Registered office**

48 Woodlands Road

Epsom

Surrey

KT18 7HP

Trustees

Bettie Ruth Markus CEO

Lorraine Freedberg

Paul Roderick Spensley Thomas Clinical Director

Hugh Ronald Freedberg Chairman

Anthony John Gransden Redshaw

Graham Jewell

Company Secretary

Bettie Ruth Markus

Independent Examiner

Sarah A W Powell

FCA DChA

Powell & Co.

Manor Cottage Church Hill

Shamley Green

Guildford

Surrey

GU5 0UD

Website

www.ameca.org.uk

THE AMECA TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Ameca Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 March 2021 and signed on its behalf by:



Bettie Ruth Markus - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE AMECA TRUST**

Independent examiner's report to the trustees of The AMECA Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (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 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 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 the 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.



Sarah A W Powell
FCA DChA
Powell & Co.
Manor Cottage Church Hill
Shamley Green
Guildford
Surrey
GU5 0UD

Date: 2 April 2021

THE AMECA TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations		32,644	6,996	39,640	56,756
Charitable activities					
Development of medical facilities and training	4	-	176,559	176,559	28,790
Other trading activities	2	1,642	-	1,642	631
Investment income	3	2,593	-	2,593	1,163
Other income		-	-	-	6,264
Total		36,879	183,555	220,434	93,604
 EXPENDITURE ON					
Raising funds		1,928	1,250	3,178	3,245
Charitable activities					
Development of medical facilities and training	5	14,478	261,144	275,622	28,239
Student medical elective bursaries		-	-	-	1,650
Surgical training		-	-	-	662
Other activities		1,651	150	1,801	2,177
Total		18,057	262,544	280,601	35,973
NET INCOME/(EXPENDITURE)		18,822	(78,989)	(60,167)	57,631
 RECONCILIATION OF FUNDS					
Total funds brought forward		135,946	20,614	156,560	98,929
TOTAL FUNDS CARRIED FORWARD		<u>154,768</u>	<u>(58,375)</u>	<u>96,393</u>	<u>156,560</u>

THE AMECA TRUST

**BALANCE SHEET
31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	14
CURRENT ASSETS					
Debtors	10	8,243	14,970	23,213	8,021
Cash at bank		<u>149,100</u>	<u>28,126</u>	<u>177,226</u>	<u>160,338</u>
		157,343	43,096	200,439	168,359
CREDITORS					
Amounts falling due within one year	11	<u>(2,575)</u>	<u>(101,471)</u>	<u>(104,046)</u>	<u>(11,813)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>154,768</u>	<u>(58,375)</u>	<u>96,393</u>	<u>156,546</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>154,768</u>	<u>(58,375)</u>	<u>96,393</u>	<u>156,560</u>
NET ASSETS		<u>154,768</u>	<u>(58,375)</u>	<u>96,393</u>	<u>156,560</u>
FUNDS	12				
Unrestricted funds				154,768	135,946
Restricted funds				<u>(58,375)</u>	<u>20,614</u>
TOTAL FUNDS				<u>96,393</u>	<u>156,560</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE AMECA TRUST

BALANCE SHEET - continued
31 AUGUST 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Bettie Ruth Markus', written in a cursive style.

Bettie Ruth Markus - Trustee

THE AMECA TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

RAISING FUNDS

Costs of generating funds comprise the costs associated with attracting voluntary income.

CHARITABLE ACTIVITIES

Costs relating to charitable activities comprise those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

TANGIBLE FIXED ASSETS

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

Computer equipment - 33% on cost

Tangible assets costing more than £500 are capitalised and included at cost.

TAXATION

The charity is a registered charity and as such no income or capital taxes are payable on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

The restricted funds are as follows:

- the fund set up to incorporate the activities of Links in Africa for Surgical Training ("LAST")
- provision of bicycle ambulances
- refurbishment of the High Dependency Unit at St Joseph Hospital, Nguludi
- Maternity Unit Project, Chilaweni

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are included in the Statement of Financial Activities as Charitable activities. Net gains are included in other income and net losses are included in other expenditure.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	<u>1,642</u>	<u>631</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>2,593</u>	<u>1,163</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Grants	Development of medical facilities and training	<u>176,559</u>	<u>28,790</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Catz Charity Foundation	-	10,790
The Valentine Charitable Trust	-	5,000
Erach and Roshan Sadri Foundation	44,000	2,000
Alice Ellen Cooper Dean Trust	-	10,000
Friends of Malawi Association	-	1,000
Foundation Eagle	10,840	-
Addax & Oryx Foundation	<u>121,719</u>	-
	<u>176,559</u>	<u>28,790</u>

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Development of medical facilities and training	256,391	19,231	275,622
Other activities	<u>-</u>	<u>1,801</u>	<u>1,801</u>
	<u>256,391</u>	<u>21,032</u>	<u>277,423</u>

6. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Depreciation - owned assets	<u>14</u>	<u>488</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

TRUSTEES' EXPENSES

Trustee's expenses of £6,375 (2019 - £5,656) for travel, entertaining, telephone, postage and disbursements were payable to Ruth Markus in the period.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	45,074	11,682	56,756
Charitable activities			
Development of medical facilities and training	-	28,790	28,790
Other trading activities	631	-	631
Investment income	1,163	-	1,163
Other income	<u>6,264</u>	<u>-</u>	<u>6,264</u>
Total	53,132	40,472	93,604
EXPENDITURE ON			
Raising funds	3,114	131	3,245
Charitable activities			
Development of medical facilities and training	4,501	23,738	28,239
Student medical elective bursaries	1,650	-	1,650
Surgical training	-	662	662
Other activities	2,027	150	2,177

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Total	11,292	24,681	35,973
NET INCOME	41,840	15,791	57,631
Transfers between funds	<u>1,602</u>	<u>(1,602)</u>	<u>-</u>
Net movement in funds	43,442	14,189	57,631
RECONCILIATION OF FUNDS			
Total funds brought forward	92,504	6,425	98,929
TOTAL FUNDS CARRIED FORWARD	<u><u>135,946</u></u>	<u><u>20,614</u></u>	<u><u>156,560</u></u>
9. TANGIBLE FIXED ASSETS			Computer equipment £
COST			
At 1 September 2019 and 31 August 2020			<u><u>2,356</u></u>
DEPRECIATION			
At 1 September 2019			2,342
Charge for year			<u>14</u>
At 31 August 2020			<u><u>2,356</u></u>
NET BOOK VALUE			
At 31 August 2020			<u><u>-</u></u>
At 31 August 2019			<u><u>14</u></u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2020 £	2019 £
Accrued income		21,053	8,021
Prepayments		<u>2,160</u>	<u>-</u>
		<u><u>23,213</u></u>	<u><u>8,021</u></u>

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
AMECA Healthcare Africa Ltd	-	1,200
Accrued expenses	<u>104,046</u>	<u>10,613</u>
	<u>104,046</u>	<u>11,813</u>

12. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	135,946	18,822	154,768
Restricted funds			
Surgical Training Fund	3,064	(2,292)	772
Chilaweni Maternity Unit	<u>17,550</u>	<u>(76,697)</u>	<u>(59,147)</u>
	<u>20,614</u>	<u>(78,989)</u>	<u>(58,375)</u>
TOTAL FUNDS	<u>156,560</u>	<u>(60,167)</u>	<u>96,393</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,879	(18,057)	18,822
Restricted funds			
Surgical Training Fund	-	(2,292)	(2,292)
Other restricted funds	2,000	(2,000)	-
Chilaweni Maternity Unit	<u>181,555</u>	<u>(258,252)</u>	<u>(76,697)</u>
	<u>183,555</u>	<u>(262,544)</u>	<u>(78,989)</u>
TOTAL FUNDS	<u>220,434</u>	<u>(280,601)</u>	<u>(60,167)</u>

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds				
General fund	92,504	41,840	1,602	135,946
Restricted funds				
Surgical Training Fund	4,007	(943)	-	3,064
Other restricted funds	2,418	(2,418)	-	-
Refurbishment of HDU at St Joseph Hospital	-	1,602	(1,602)	-
Chilaweni Maternity Unit	<u>-</u>	<u>17,550</u>	<u>-</u>	<u>17,550</u>
	<u>6,425</u>	<u>15,791</u>	<u>(1,602)</u>	<u>20,614</u>
TOTAL FUNDS	<u>98,929</u>	<u>57,631</u>	<u>-</u>	<u>156,560</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,132	(11,292)	41,840
Restricted funds			
Surgical Training Fund	-	(943)	(943)
Other restricted funds	2,000	(4,418)	(2,418)
Refurbishment of HDU at St Joseph Hospital	11,790	(10,188)	1,602
Chilaweni Maternity Unit	<u>26,682</u>	<u>(9,132)</u>	<u>17,550</u>
	<u>40,472</u>	<u>(24,681)</u>	<u>15,791</u>
TOTAL FUNDS	<u>93,604</u>	<u>(35,973)</u>	<u>57,631</u>

THE AMECA TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	92,504	60,662	1,602	154,768
Restricted funds				
Surgical Training Fund	4,007	(3,235)	-	772
Other restricted funds	2,418	(2,418)	-	-
Refurbishment of HDU at St Joseph Hospital	-	1,602	(1,602)	-
Chilaweni Maternity Unit	<u>-</u>	<u>(59,147)</u>	<u>-</u>	<u>(59,147)</u>
	<u>6,425</u>	<u>(63,198)</u>	<u>(1,602)</u>	<u>(58,375)</u>
TOTAL FUNDS	<u>98,929</u>	<u>(2,536)</u>	<u>-</u>	<u>96,393</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,011	(29,349)	60,662
Restricted funds			
Surgical Training Fund	-	(3,235)	(3,235)
Other restricted funds	4,000	(6,418)	(2,418)
Refurbishment of HDU at St Joseph Hospital	11,790	(10,188)	1,602
Chilaweni Maternity Unit	<u>208,237</u>	<u>(267,384)</u>	<u>(59,147)</u>
	<u>224,027</u>	<u>(287,225)</u>	<u>(63,198)</u>
TOTAL FUNDS	<u>314,038</u>	<u>(316,574)</u>	<u>(2,536)</u>

The Chilaweni Maternity Unit Fund was in deficit at the balance sheet date because most of the expenditure on the building had been incurred, but further funding was due at that date. A transfer from General fund will be made in the following year to cover any remaining shortfall.

THE AMECA TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

13. CAPITAL COMMITMENTS

AMECA has contracted to build a maternity unit at the AMECA clinic in Chilaweni. Work began in October 2019 and was completed in September 2020. At the year end a further US\$ 16,000 was committed for the cost of work needed to complete the contract.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year other than trustee expenses disclosed in note 7.

15. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees the charity has no ultimate controlling party.

16. LIABILITY OF MEMBERS

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to a maximum of £10 from each of the trustees.