

Company Registration number:  
3483008 (England and Wales)  
Charity Registration number:  
1067406 (England and Wales)



## Doctors of the World UK Report and Financial Statements

For the year ended 31 December 2018

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**Cover image:**

Intervention along the Balkan route at the height of the refugee crisis.

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# Trustees' report

The trustees present their report together with the audited financial statements for the year ended 31 December 2018.

## Reference and administrative details

Charity name: Doctors of the World UK

The company changed its name from Médecins du Monde UK on 26 April 2010

Company Registration number: 3483008

Charity Registration number: 1067406

## Board of trustees / directors

The following individuals are the trustees, also directors, who served during the year and who continue to serve:

**Dr. Tim Dudderidge** (President)

**Dr. Serge Lipski** (Vice President)

**Elaine Connor** (Treasurer)  
appointed 27 March 2018

**Dr. Alexander Van Hoogenhouck-Tulleken**  
resigned 26 February 2018

**Dr. Christoffer Van Hoogenhouck-Tulleken**  
resigned 26 February 2018

**Dr. Hannah Theodorou**  
appointed 24 February 2018

**Dr. Lisa Harrod-Rothwell**  
appointed 24 February 2018

**Dr. Peter Gough**  
appointed 24 February 2018

**Jill Whitehouse**

**Robert Lion**  
resigned 19 March 2018

**Karl Shuker**  
appointed 31 October 2018

**Avril Lee**  
appointed 31 October 2018

## Registered office

29th Floor  
One Canada Square  
London E14 5AA

[www.doctorsoftheworld.org.uk](http://www.doctorsoftheworld.org.uk)

## Auditor

Sayer Vincent LLP  
Invicta House  
108 – 114 Golden Lane  
London EC1Y 0TL

## Bank

Lloyds Bank  
3–5 Whitechapel Road  
London E1 1DU

## What we do and why we do it

Doctors of the World UK is part of the global Médecins du Monde network. In 2018 we delivered 388 innovative medical programmes and evidence-based advocacy initiatives in 80 countries. We work at home and abroad to enable excluded individuals and their communities to access healthcare and we fight for removal of the barriers which prevent them accessing it.

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We find and treat vulnerable people around the world – and we won't rest until everyone, everywhere gets the healthcare they need. Our vision is of a world where barriers to health have been overcome, where health is acknowledged as a fundamental right.

Our four priority areas are:

**People in crisis.** We provide life-saving humanitarian healthcare in times of war and after natural disasters.

**Vulnerable migrants.** This includes advocating for the right to health across Europe, both in terms of mental and physical health.

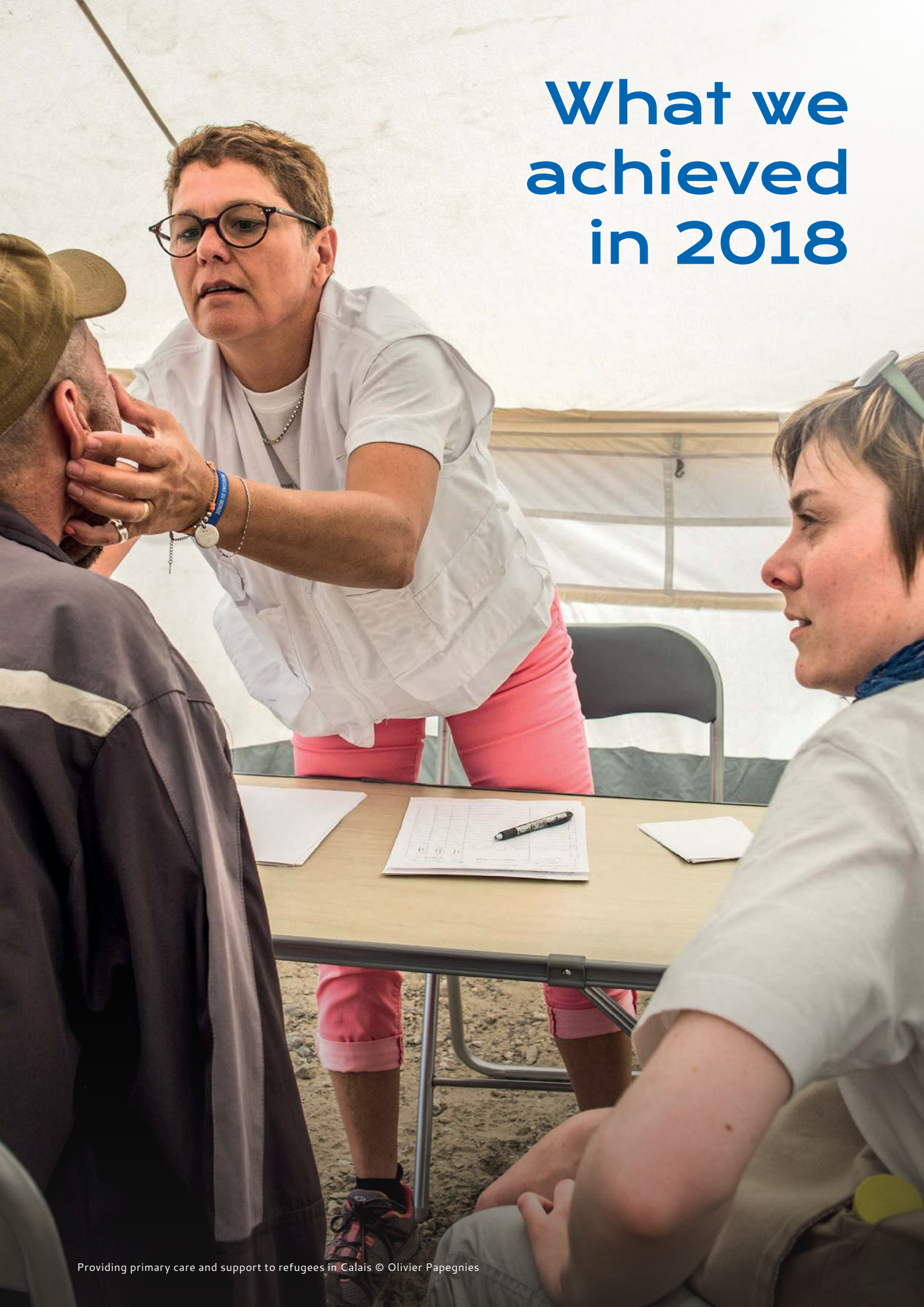
**People at risk of harm.** This especially refers to those at risk from HIV or hepatitis C, such as drug users and sex workers.

**Women and girls.** We believe strongly in the right to sexual and reproductive health.

In the UK, we run clinics in London and a policy and advocacy programme. At these clinics, which are staffed by volunteers, we help marginalised people such as asylum seekers, survivors of trafficking, undocumented migrants, sex workers and people with no fixed address by providing medical care, information and practical support. We also run a national advice line.

Since opening in 1998, Doctors of the World has directly helped more than 17,000 people in the UK.

# What we achieved in 2018



# International

In 2018, we supported short term migrant programmes in Niger and Morocco; in Europe we took part in an EU Aid project to strengthen volunteering. We completed our work within a long term project in the Ukraine conflict zone; supported a harm reduction project in Russia; and completed our post-emergency response in Nepal.

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## Niger

Since autumn 2017, the northern part of Niger has faced an influx of asylum seekers. Initially, regional authorities worked in partnership with UNHCR and local partners to ensure that basic needs of new arrivals were met. In summer 2018, the capacity and the willingness of local authorities to continue providing these services decreased significantly.

With increased numbers of people arriving into the city of Agadez, and ongoing political tensions, an agreement was reached to move more than 2,000 people to a new site located 13km outside the city. Although work was underway to transform an empty terrain with basic infrastructure and facilities, people were being moved before a suitable camp had been developed. Asylum seekers were facing increased challenges, and support was needed before, during, and after the move.

With the support of START Network, we were able to scale up the project in Agadez which was being run by the Médecins du Monde network.

Initial activities by the Médecins du Monde network focussed on responding to immediate medical needs through mobile clinics and, in severe cases, patients were transferred to regional hospitals. Psychosocial care was offered to many who were severely traumatised by their experience. Mobile clinics were deployed on 226 occasions, concentrating on primary and specialised medical services such as detection of malnutrition amongst children and pregnant women, vaccinations, and antenatal care. 2,627 patients were treated during this project.

We also set up a network of community representatives who are able to provide ongoing feedback and guidance on the developing needs amongst the camp's population. As the camp was still being built, we provided water tanks and washing stations and trucked water into the makeshift camp. Finally, as the camp had no formal school or community area specifically for children, we provided toys and colouring books to keep them busy and safe with their families.

## Morocco

Since 2017, the flow of migrants arriving in Morocco has increased dramatically as other routes became even more dangerous or completely blocked. Thousands of people are stranded in the country, constantly moved from region to region, and with little access to shelter, healthcare and basic provisions.

The Médecins du Monde network runs an established programme in the country and knew from experience that the winter period would be extremely difficult for migrants stranded there.

We responded to this seasonal spike in migration needs with a three-month project, thanks to the support of START Network. This covered most urban areas along the Western Mediterranean route, focussing on primary health, sanitation, food security and protection. We chose to work closely with local partners to ensure a strong network of organisations was present on the ground, and to improve longer-term infrastructure and knowledge.

Medical assistance was provided in camps across the country by the Médecins du Monde network, with primary healthcare and medical follow ups in cases that needed it. We provided 1,040 migrants with first line health consultations, screenings, and orientation towards public services. Knowing that many of the migrants would be on the move again, we distributed 7,577 hygiene kits and trainings on how to use them. We set up shelters and distributed food parcels as well as other essential items to help through the harsh winter. For the most vulnerable, including pregnant women, mothers with new born babies, and unaccompanied children, we arranged for safe housing with further support to help them through the winter.

Overall, the project supported more than 8,500 migrants over three months, providing them with support during the harshest months of the year, together with opportunities to receive healthcare, as well as advice and signposting to other services to help them and their families.

## Russia

In Russia, the number of people who are HIV+ has increased by 150% in the past decade, reaching close to 1,500,000. Although homosexuality is not illegal, there are no laws to protect people from discrimination based on sexual orientation and in reality, LGBT people have little legal protection. With HIV levels rapidly rising, it is hard for the country's most at-risk groups to access healthcare.

Sex work remains illegal in Russia and there is virtually no HIV prevention strategy or healthcare initiatives aimed at supporting this at-risk group. In Moscow, more than 80% of sex workers are from outside the capital, and therefore ineligible to access state healthcare provision. Being identified as HIV+ is enough to get them deported from the city. This increases stigmatisation and presents a further barrier to accessing healthcare.

The Médecins du Monde network has established a healthcare project for Moscow sex workers providing HIV screening and follow up with medical and counselling support. Medical support is extended to cover other related issues including gynaecological, sexual and reproductive health, and contraception.

Additionally, we have been working with a social worker and a lawyer to offer an advice service for people experiencing harassment or institutional violence.

## Ukraine

Ukraine's humanitarian situation has deteriorated sharply since the start of its unrest and conflict in 2014. In 2016, around 2.7 million people were in need of humanitarian aid in the non-government-controlled parts of Donetsk and Luhansk provinces. There were also around 215,000 displaced people in the government-controlled areas of Luhansk.

Doctors of the World started an emergency response in Ukraine in 2015. This work later developed into two offices and mobile units, providing healthcare for the population affected by the conflict and strengthening the local health system.

Between January and May 2018, Doctors of the World UK and our Spanish colleagues worked together to deliver healthcare in the area. Our two multidisciplinary mobile units delivered 4,572 medical consultations, 997 mental health consultations, and 762 sexual and reproductive health consultations in 8 locations close to the Contact Line. The same teams also conducted awareness sessions for 5,980 beneficiaries, to sensitise our patients on a wide variety of topics related to medical issues, sexual and reproductive health, gender based violence, and mental health and psychosocial support.

The Ukraine programme was handed over to our Spanish colleagues in the earlier part of 2018.

## Nepal

The devastation caused by the massive earthquake in 2015 impacted hundreds of thousands of people. At the end of our emergency response phase, we recognised that a long term response was required to support the villages in the mountainous region of Sindhupalchok, where most of the men had left to find work in the cities, leaving women to keep the communities going.

Working on a community-based health programme in ten different villages, we aimed to build on pre-existing local structures, focussing on 'revitalising' existing cooperatives and health facilities. The commitment and spirit of their members and health workers were key strengths of these cooperatives, which had been damaged but not broken by the earthquake. We supported them in rebuilding offices and health centres, developing their skills and knowledge, putting in place emergency plans and medical stock, and restoring water supply systems.

Four years on, as the project has come to its conclusion, we can see a new and exciting dynamic in the cooperatives, that highlights a strong commitment to fundamental healthcare access. New groups have been established, including youth activists from the cooperatives. We feel that these empowered young women, together with the cooperatives, will be able to support the local authorities to provide an effective health care system, and hold them to account.

## EU Aid

In 2018, we took part in the EU Aid Volunteers Initiative together with five other European Médecins du Monde chapters. The Initiative was organised into three phases: Technical Assistance, Capacity Building, and Deployment to provide opportunities for EU citizens to volunteer abroad, to develop the Médecins du Monde network, and increasing our capacity to recruit and manage volunteers.

As part of the first phase, aimed at strengthening the technical capacity of prospective sending organisations, the 'We Work Together' campaign was started to transmit our vision, mission and values, and to attract future volunteers. We hosted a conference in November 2018, with more than 50 volunteers attending.

The second phase aimed at strengthening the strategic capacities in responding to humanitarian aid crises. Doctors of the World UK organised a two-day seminar titled 'Universal Health Coverage in a Mobile World'. The event brought together international activists and advocates, and was attended by over 70 guests.

The Deployment component allowed the network to send volunteers to Médecins du Monde partners in Sahara, Haiti, Mozambique, Senegal, Palestine, Bolivia, Guatemala, Salvador, the Dominican Republic of Congo and Mali.

## Greece Wildfires

In summer 2018, wildfires ripped through communities in Greece. People fleeing to safety had to stand in the sea and watch their homes burn down. Hundreds were injured or made homeless.

Our colleagues in Greece responded to the emergency, deploying a mobile clinic where medical care, psychological first aid, and social support were provided. We provided support to the team in the field through public fundraising.



In 2018, we provided 2,068 consultations, expanded our clinic provision in the east London clinic; the Women and Children's clinic began running on a weekly basis and the advice line answered 8,725 calls. Our #StopSharing campaign mobilised over 71,000 people; we launched the Safe Surgeries network and continued to advocate for equitable access to healthcare for everyone.

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Everyone living in the UK has the right to see a GP for free, regardless of immigration status. Yet many people in need of medical care are not registered with a GP, despite having lived in the UK six years on average. They are too afraid to visit a doctor because of a fear of immigration controls.

The Home Office has used healthcare to enforce the hostile environment. Stricter charging policies have been introduced in hospitals, with unpaid bills and patient information reported for immigration purposes as part of the NHS charging regime. NHS bodies and doctors themselves have also been requested to share migrant patients' private data.

Our successful campaign to suspend the data-sharing between the NHS and the Home Office was vital to stop this practice, but the impact of the hostile environment continues to be felt. Patients are routinely dissuaded from accessing vital care due to fear of Home Office encroachment into the health service. Moreover, very ill people have been wrongfully denied vital treatment for cancer and heart diseases under the current charging regulations.

We spend many hours in the clinic persuading people who are very sick or heavily pregnant that the risk of not accessing the healthcare they need outweighs their fears of the hostile environment. It routinely causes great distress to people who were already in a vulnerable situation.

In the clinic, volunteer doctors and nurses provide consultations for our service users, while our caseworkers help them register to see a GP so that they have future access to a doctor. We offer an additional service specifically for women and children, who often face large barriers in access to healthcare with potential wider reaching implications.

## East London Clinic

In 2018, our east London clinic, in Bethnal Green, opened five days a week for the first time. This allowed us to see more people, and to offer more consistency of service to our users. Despite this increase in service provision, the clinic continues to run at capacity. We conducted 2,068 social consultations, and provided 928 medical consultations.

We began a Family Planning programme in collaboration with a sexual and reproductive health consultant who runs a specific monthly clinic. We also provided 869 STI screenings.

A new partnership with Vision Care for Homeless People has allowed us to offer an eye health clinic to service users, many of who have had no access to an optician for years, if ever. This project has allowed us to provide an eye test twice a month. 260 people were also screened through an existing partnership with the NHS Find and Treat Team.

## Women and Children's Clinic

The Women and Children's Clinic has expanded, now running on a weekly basis. The clinic offers vital services to hundreds of women, including obstetric checks, health assessments and STI screenings. Volunteers also help with antenatal referrals and ensure women know their rights in accessing care. During the year, 183 women visited the Women and Children's Clinic.

While every pregnant woman is entitled to antenatal care without upfront charging, many of the women we see receive a bill (often around £6,000) during their pregnancy. This means that they will often avoid healthcare altogether. The situation is worsened by the vulnerable circumstances many of these women live in, and the traumatic experiences they encountered at home and before they came to the UK.

In our clinic we proactively inform them to expect a hospital bill and we signpost them to organisations that can help them negotiate a payment plan. We try to reassure them to not be frightened by this bill and continue to access antenatal care in the best interest of themselves and their child.

This year, we also saw 79 children, who were on average just seven years old. We try to ensure the children are safe and are adequately cared for. We help their families register with a GP and encourage them to participate in the UK immunisation programme.

### **Advice Line**

Our advice line has continued to take calls five days a week. In 2018, our team of volunteers answered 8,725 calls and made 7,241 calls. In total, they spent just two hours short of 21 full days on the phone.

The advocacy line team gives help and expert advice to patients and allied organisations about healthcare access issues. They also spend considerable time carrying out follow up advocacy for people who are struggling to access the NHS and other services and who, for various reasons, may find it difficult to advocate for themselves.

### **Mobile Clinic**

This year, we began to pilot our mobile clinic, running sessions at the Voice of Domestic Workers, and Hackney Migrant Centre on a monthly basis. The clinic, built onto the back of a large van, provides everything that a GP or nurse might need for a primary care consultation, with the benefit that we can take it almost anywhere.

### **Pop Up Clinics**

We work closely with The Voice of Domestic Workers, the Notre Dame Refugee Centre, the Latin American Women's Rights Service, and with funding from Hackney CCG, with Hackney Migrant Centre. Running monthly outreaches at their locations, we were able to reach people who don't make it to Bethnal Green, either due to fear, cost of transport or timings.

# Advocacy Work

Advocating for practice and policy change is central to Doctors of the World's work. Guided by patient stories and clinic data, we work locally and nationally for equitable access to healthcare for everyone.

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In 2018, alongside tackling data-sharing between NHS and Home Office, we worked to challenge the NHS charging programme, to support healthcare professionals to meet the needs of their patients following increasingly restrictive policies, and to ensure patients' stories and data collected in our clinics are present in national debates.

In early 2018, the Department of Health and Social Care launched a review of charging regulations. These regulations introduced a legal obligation on NHS Trusts to charge patients up front for non-urgent care. We took part in the review and submitted evidence to ensure that the deterrent effect of NHS charging was reflected in the findings. We continue to highlight the damaging impact of these regulations in the media and to stakeholders.

With the Equality and Human Rights Commission (EHRC) and Imperial College London, we explored asylum seekers' experience of accessing healthcare services in the UK. In November, EHRC published the findings of the research calling for a clear separation between immigration proceedings and healthcare services, including an end to data-sharing in England.

We have been lobbying in Parliament to ensure that access to healthcare is a priority in the debate on asylum accommodation. We submitted evidence from our clinic to the United Nations Special Rapporteur on Extreme Poverty and Human Rights, highlighting how healthcare rights are being denied to destitute patients under current rules.

## The Hostile Environment

In 2018, the government's NHS charging policies were exposed as harmful, cruel and discriminatory. As a result, condemnation from the media, public and medical establishment was louder and more widespread than ever.

The conversation on the impact of ID-checks and charging in hospitals shifted when the case of 'Albert Thompson' being refused cancer treatment broke the Windrush scandal. His story, like that of many of our patients, showed how the charging regime functions as part of the hostile environment, to create fear and make life impossible for many migrants and BAME communities. In response, the government conducted a review to learn the lessons of the Windrush scandal. We contributed evidence of the impact of charging on vulnerable groups and continued to highlight the harm being done to patients.

## #StopSharing campaign

We have been campaigning to end the harmful practice of data-sharing between the NHS and the Home Office since it came to light in 2014. Our patients were too afraid to give their personal information when accessing healthcare, and many of them avoided seeing a doctor altogether, for fear of being deported by the Home Office.

Our #StopSharing campaign in 2018 mobilised over 71,000 people to call for an end to data-sharing. We worked with partner organisations to secure a Health Select Committee inquiry into the Memorandum of Understanding (MoU) which led to the agreement being condemned by cross-party MPs, and its supporters called to account. The MoU was eventually halted in May 2018.

Whilst the agreement is suspended, data-sharing between the NHS and the Home Office continues in other forms. Migrant patient information is still passed to the Home Office under the charging regime in hospitals. We continue to fight for a formal firewall between our health service and immigration enforcement.

## Safe Surgeries

In May, we launched The Safe Surgeries Network, a capacity building initiative empowering primary care staff to support inclusive GP registration.

Safe Surgeries' members commit to taking steps to tackle the barriers faced by migrants in accessing healthcare. This means declaring themselves a 'Safe Surgery' for everyone and ensuring that lack of ID or proof of address, immigration status or language are not obstacles to patient registration. They make use of our Safe Surgeries Toolkit, resources and posters to remind staff and patients that everyone in the UK is entitled to primary care.

In Birmingham, Manchester and London local 'GP Champions' are training primary care staff and ensuring that migrant access to healthcare is on the agenda of local health commissioners. In under a year, the Safe Surgeries network has recruited 127 practices across 11 cities in England and attracted the endorsement of seven Clinical Commissioning Groups.

# Our Organisation

## Improved Website

In November our new website went live, providing a clearer and more informative online presence for the organisation. It allows for improved donation forms, it is highly adaptable, and mobile optimised. Overall, it will provide an enhanced experience to our supporters and strengthen our brand.

## Global Clinic

The Global Clinic prototype was developed in September thanks to the help of Wellcome Collection. The project is born out of the collaboration with architects from Roger Stirk Harbour + Partners, and engineers from BuroHappold and ChapmanBDSP. The Global Clinic is a quick to deploy, innovatively designed structure that can provide dignified and hygienic healthcare services in emergency situations and remote locations, particularly where a tent might have been the primary solution.

## Board of Trustees

The capacity and expertise of our Board of Trustees was developed throughout the year with the addition of three of our volunteer GPs, and three other new Board members, who between them bring expertise in finance, fundraising, and marketing to the Board.

## Staff

During the year the organisation reinforced its commitment to staff development by ensuring staff have the opportunity to undertake relevant training. A bespoke two-day workshop was also organised with the assistance of BOND on Theory of Change for all staff.

# What the future holds



# International

## EU Aid

In 2019, we will continue to take part in the EU Aid project together with five other Médecins du Monde chapters. Our participation will focus on the Deployment phase until the end of the project extension in November.

## Russia

In Russia, sex work is illegal and stigmatised, and there is virtually no HIV prevention or targeted healthcare initiative for sex workers.

Doctors of the World UK, together with local partners, has been working since 2016 to provide HIV screening and follow up medical and counselling support to sex workers in Moscow. In 2019, the project will be wrapped up. The medical offer provided through the referral system and the strengthened advocacy of our local partners will provide sustainability in the years to come.

## Yemen

Since 2014, Yemen has been under fire from clashes between Houthi rebels and government forces. The situation is now recognised as the worst humanitarian crisis in the world, with an estimated 24 million people in need of assistance and protection.

The Médecins du Monde network has worked to rehabilitate medical facilities damaged by conflict, reinstate primary care, and improve screening for and treatment of malnutrition. We will be actively supporting the project in Yemen.

## Europe's Refugee Crisis

In Bulgaria, France, Greece, Croatia and Italy the Médecins du Monde network's intervention is planned to continue. Where unmet financial or volunteering needs arise, Doctors of the World UK will respond if possible.

## Gaza

The Gaza Strip is one of the most densely populated areas in the world. 1.8 million people live there, with almost 70% of them living in the eight refugee camps. The shortage of medicines, ambulances and health centres is ongoing.

The Médecins du Monde network is working in the Gaza Strip to prepare healthcare facilities for emergency situations and to provide psychosocial and mental healthcare.

We will be actively supporting the project in Gaza.

## Disasters and emergencies

Doctors of the World will continue to develop readiness to respond to disaster and emergencies, in particular by raising funds for the Médecins du Monde network through digital campaign materials that can be activated at short notice, when news of an emergency breaks.

## Croatia

In 2015, the 'Balkan route' became one of the major routes for migrants and refugees. A year later, Macedonia, Croatia, and Slovenia announced their borders would be shut. However, as refugees are trying to leave Greece, a new, dangerous route leading to Croatia has emerged.

The Médecins du Monde network is working in Croatia to help asylum seekers waiting for their case to be processed. The network is currently the only medical actor to help them, providing medical and psychological support together with specialised care through a psychiatrist, a paediatrician, and a gynaecologist. We will be actively supporting the project in Croatia.

## UK Clinic

We will continue to offer a range of services at our clinic in London five days a week. The mobile clinic will start operating three days a week, compared to the previous monthly deployment, providing 'pop-up' clinics and health advocacy. This will allow us to take health services directly to vulnerable people across London, facilitating further access to healthcare.

In response to growing demand, we intend to move our clinic to new premises where we will be able to expand our service provision. This is a fantastic development for our service as it will allow us to support a larger number of service users in a more appropriate environment. The new clinic will be located in a migrant hub, which will help reduce travel barriers in access to healthcare and increase partnerships with relevant stakeholders.

In 2019 we will review the health needs of sex workers in London in cooperation with the London School of Hygiene and Tropical Medicine and National Ugly Mugs. This study will help us decide how best to structure and set up a pilot programme in support of sex workers' health needs.

## Policy and Advocacy Work

Doctors of the World UK will continue running the Safe Surgeries national network to improve access to healthcare services for vulnerable migrants across the UK with a focus on London, Birmingham and Manchester. We will continue to provide support, resources, and guidance for GP practices and clinical commissioning groups, as well as sharing examples of best practice and reporting on access to GP registration.

As demand for our training on refugee and migrant healthcare rights increases, we will continue to provide both online and face-to-face training to healthcare professionals and NHS staff.

We will publish data and testimonies on the experiences of our service users to drive change in key policy areas.

We will continue to engage with the government, politicians, and other stakeholders, to reform migrant healthcare policies and ensure that everyone is able to access the healthcare they need.

We will maintain an active role in the Médecins du Monde network developing the future of the network's 'Observatory Report' on access to healthcare across Europe.



# Organisation Structure

Doctors of the World UK is a charity and is part of the Médecins du Monde international network. It is an independent organisation which shares the values and principles of the Médecins du Monde network and benefits from its technical and financial support if needed.

The charity Doctors of the World UK is a company limited by guarantee and governed by its Memorandum and Articles. The directors of the company are also trustees for the purposes of charity law and meet on a monthly basis to review the activities and future plans of Doctors of the World UK and receive and consider financial updates and forecasts. The day-to-day management of the organisation is delegated to the Director of Programmes and the Director of Development who are jointly responsible for executing the strategic and operational plans agreed by the trustees.

A senior management team has been set up which meets twice a month and is responsible for delivery of the organisation's strategy and policies.

## Senior Management Team

**Ellen Waters** Director of Development  
**Lucy Jones** Director of Programmes  
**Mark Mansi** Finance and Admin Manager

## Trustees

All trustees give their time voluntarily and receive no compensation or benefits from Doctors of the World UK.

The trustees are covered by an indemnity insurance policy which is renewed annually.

Trustees are recruited to ensure a spread of relevant skills across the Board. All trustee roles are advertised but trustees may also be identified by a trustee or employee or other party. Applications are treated equally regardless of their source. The aim is to have a Board that is balanced in terms of diversity and which includes people with the skill sets the charity needs. These include medical field experience, finance, marketing, fundraising and legal and compliance skills and experience. The Board considers all trustee applications and interviews those candidates who meet the criteria set for any particular appointment.

## Remuneration policy

The salaries of Doctors of the World UK staff are periodically benchmarked against comparable organisations, including other charities, with the support of an external consultant. Doctors of the World UK aims to set salaries equivalent to the median for such organisations. All posts are evaluated based on agreed, organisation-wide criteria that determine the grade and salary for the post, the details of which are available to all staff in the staff handbook.

We aim to recruit, subject to experience, at the lower – medium point within a band, providing scope to be rewarded for excellence. The overall goal of the charity's pay policy is to offer fair pay to attract and keep appropriately-qualified staff to lead, manage, support and/or deliver the charity's aims.

## Future plans

We review our aims, objectives and activities each year as part of the budget process. This review looks at what we achieved and the outcomes of our work in the previous 12 months.

The review also looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. This enables us to ensure our aims, objectives and activities remain focused on our stated objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Doctors of the World UK plans to continue the activities outlined above subject to funding.

## Volunteers

Our ability to secure essential care for vulnerable people depends upon support from volunteers. They are at the heart of our organisation.

In the UK, volunteers staff our clinics and help run our administrative office. We ensure our team is fully equipped and supported to face the challenges inherent in this kind of work.

Overseas we depend upon the solidarity and determination of a broad range of volunteers.

They work hard to coordinate emergency and long-term programmes in conflict and non-conflict settings to ensure that care gets to those who need it most.

## Fundraising approach

Our volunteers and frontline staff make so much difference to people's lives because of their expertise and empathy. We want all of our professional relationships to emulate their warmth and support, and that informs our fundraising approach. We foster a personable and competent fundraising team, who build strong and enduring relationships with our supporters, so that their support of Doctors of the World UK evolves with their life, way beyond a one-off event. We stay in regular contact, offering tips on good fundraising, supporting our fundraisers' creative efforts, and keeping them up to date on the difference their time, energy and money makes to us.

We remain committed to using the money from our donors and fundraisers in the wisest and most ethical ways; and are happy that our voluntary income streams deliver a good return on investment.

We have made improvements to our online payment systems to ensure giving to Doctors of the World UK online is as easy and rewarding as possible.

We do as much of our fundraising as possible in-house, including interacting with donors through our Supporter Care team.

Throughout the year, we approached companies who could provide paid-for fundraising services. In all cases we completed careful and considered due diligence on the organisations and the amount of time and effort we would need to put in, versus the income we would likely receive.

We worked with one professional fundraising agency to solicit donations on our behalf by email. Our policies and approach to fundraising standards are outlined below:

- We are registered with the Fundraising Regulator and comply to the Codes of Fundraising Practice, and we are committed to complying with the regulator's Fundraising Promise
- We have a policy to protect vulnerable people and we insist on checking the policies of our suppliers as part of any tender process
- We give our supporters the opportunity to opt out of further contact as part of every approach for a donation
- When selecting people for an approach by telephone, we screen them against the Telephone Preference Service register
- All our mailing lists are screened against industry standard bereavement registers and the MPS
- We screen against the Fundraising Preference Service
- We do not share or sell data
- We have business processes in place to enforce intervals between fundraising approaches
- We monitor the activities of our fundraising agencies by 'mystery shopping', to ensure that our agencies are adhering to standards and also to the approach that we have agreed
- As well as receiving sample recordings of telephone contacts, we are able to request specific recordings where concerns are raised

We remained registered with the Fundraising Regulator, adhering to their Code of Fundraising Practice. We had no instances of non-compliance with the code during the year. Our Supporter Care team responded to all queries. There was one complaint concerning our fundraising activities which our Supporter Care team responded to. We take all complaints very seriously and we used these complaints to improve both our service and performance for the future. We also remained members of the Institute of Fundraising and continued to ensure staff are fully trained – and understand their responsibilities – in their respective areas.

Giving to Doctors of the World UK should be a great experience. We have a supporter promise on our website as a set of standards for how we work, and the service our donors and fundraisers can expect from our team. If our donors ever feel we're falling short of our standards, we make it easy for people to contact us and we always take care to put it right.

We ensured our privacy policy was updated in line with the data protection legislation and regulation, and that it was accessible to all on our website.

Lastly and most importantly, at the forefront of our minds is that all of our work simply wouldn't be possible without our supporters, donors, partners, volunteers and fundraisers.

### **Grant making policy**

Part of our charitable activity is undertaken by making grants to organisations within the Médecins du Monde network to facilitate their participation in programmes that meet our objectives. The grants are made to successful chapters who fulfil the agreed criteria for each programme and who are best suited to deliver the objectives of the activity.

# Financial review and highlights

Total income for the year was £2,665,439 (2017: £3,903,050), whilst expenditure was £3,221,914 (2017: £3,837,447).

Of these amounts, restricted income during 2018 was £2,047,569 (2017: £2,693,309) and restricted expenditure was £2,579,547 (2017: £2,235,469), the decrease in income reflecting the ending of multi-year projects in Ukraine and Nepal during 2018.

Other significant grants included funding from Open Society Foundation for the UK #StopSharing campaign, the second year of funding from Elton John AIDS Foundation and funding received via the START network for projects in Morocco and Niger working with the Médecins du Monde network.

2018 saw the unrestricted fund decrease to £119,973 (2017: £204,389) mainly due to an anticipated reduction in donation income from Médecins du Monde France that was largely offset by lower core costs achieved through cost savings programmes.

The Board of Trustees regularly undertakes an assessment of risks including financial ones and ensures that reserves are maintained at a level which will ensure that the organisation's core activities continue. Following a reduction in unrestricted reserves in 2018 the organisation continued to prioritise securing funding for all core costs and UK programmes. Additionally, the organisation persisted with the implementation of cost savings programmes.

The Board closely monitors the financial performance of the organisation through monthly reviews of financial information, including monitoring performance against the latest Budgetary information. Based on the current assumptions underlying the 2019 Budget and the Plan exercises, the Financial Statements have been prepared on a going concern basis.

## Reserves policy

The unrestricted reserves at the end of the year under review were £119,973 (2017: £204,389) and restricted reserves were £240,798 (2017: £712,857).

Restricted reserves represent the amount paid by donors to undertake specific programmes which were recognised in the financial year under review; expenditure relating to this fund will be incurred during 2019.

Doctors of the World UK does not carry any designated funds, £89,697 of unrestricted reserves are available to meet overheads and/or undertake charitable actions as decided by the trustees and management. The remaining £30,276 being invested in fixed assets.

Doctors of the World UK's reserves policy stipulates that our organisation seeks to hold the equivalent to three months' running costs as an unrestricted fund and that reserves are maintained at a level which will ensure that the organisation's core activity should continue during periods of unforeseen difficulties. At the end of 2018 the unrestricted reserve represented 2.2 months of budgeted costs (2017: 2.6 months).

The Board of Trustees periodically undertakes an assessment of financial risk and re-building the reserves is an ongoing priority which is being worked towards through investment in fundraising capacity and continual cost monitoring allied with a continued cost saving programme.

## Risk management

A risk register has been established which records the identified risks that Doctors of the World UK is exposed to. It is updated on a regular basis and where appropriate systems and procedures have been adopted in order to mitigate these risks.

Internal controls have been established to ensure that where possible expenditure has been properly authorised, and income is properly accounted for and procedures are in place to ensure compliance with the health and safety of staff, volunteers, service users and visitors.

Risk assessments are carried out continuously by the senior management team and the risk register is reviewed by the Board of Trustees annually.

Principal risks and uncertainties	Mitigation
<b>Unrestricted income does not cover overhead costs</b>	Annual budgets set with unrestricted income targets. Progress against target is reported monthly to the board and forecasts updated quarterly.
	Income and expenditure monitored monthly via management accounts and a 'financial pipeline' meeting, flagging any risks/opportunities and identifying any corrective measures needed.
	Review and update five-year-plan to determine the longer term prospects of the organisation and budget expenditure accordingly.
	Small deficits can be met from existing reserves.
<b>Failure to deliver quality programmes in line with donor requirements</b>	Donor proposals are co-authored and agreed by Doctors of the World UK and the international programme teams. All grant conditions are shared and agreed by all participating Médecins du Monde network teams before signing.
	Programme level risk registers are maintained and reviewed on a regular basis.
	Doctors of the World UK submits regular reports to donors and updates on any changes. Internal field monitoring visits are included in the planned activities schedule.
	Due diligence and oversight from Doctors of the World UK over all grants implemented in association with other chapters.
<b>Loss of partners/donor trust/support caused by damage to the organisation reputation</b>	Daily monitoring of media activity.
	Organisational policies in place to ensure best practice governance and media communication protocols.
	Reputational crisis management protocol agreed.

# Acknowledgment of Support

## Donation of rent-free offices

Doctors of the World UK would like to record its thanks for the support of the Canary Wharf Group and its Chair and CEO, Sir George Iacobescu CBE.

They have provided the organisation with rent-free office space in the Canary Wharf Estate since 1998 and have committed to do so until June 2022.

## Donors and Supporters

**BuroHappold**

**The Bernard Sunley Charitable Foundation**

**The Big Lottery Fund**

**The Breadsticks Foundation**

**The British Red Cross Society**

**The British Medical Journal**

**Canary Wharf Management**

**DCMS (Tampon Tax Fund)**

**EU Aid**

**Elton John AIDS Foundation**

**Hackney & City Clinical Commissioning Group**

**Imperial College London**

**London Catalyst**

**The P&G Charitable Trust**

**The Pickwell Foundation**

**Rogers Stirk Harbour + Partners**

**ShareGift (The Orr Mackintosh Foundation)**

**Start Network (MERF)**

**The Tolkien Trust**

**Trust for London**

**The Wellcome Collection**

**The University of Birmingham**

**The University of Sheffield**

We'd like to thank all the donors who helped us in 2018, whose ongoing support makes it possible for us to continue to help vulnerable people both in the UK and internationally.

In addition, thanks to the Médecins du Monde network for its collaboration.

# Statement of trustees' responsibilities

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The trustees (who are also directors of Doctors of the World UK for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## Approval

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime. It was approved by the Board of Directors and Trustees on 26 June 2019 and signed on its behalf by:

**Tim Dudderidge**

President

# Independent Auditor's Report to the members of Doctors of the World UK

## Opinion

We have audited the financial statements of Doctors of the World UK (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



## Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Noelia Serrano** (Senior statutory auditor)

Date: 27 June 2019

for and on behalf of

Sayer Vincent LLP  
Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON, EC1Y 0TL.

## Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2018

		2018		2017			
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Donations and legacies	2	524,008	94,732	<b>618,740</b>	1,209,741	79,131	1,288,872
Charitable activities							
International actions	3	–	1,246,509	<b>1,246,509</b>	–	2,151,426	2,151,426
National actions	3	71,272	728,918	<b>800,190</b>	–	462,752	462,752
<b>Total income</b>		<u>595,280</u>	<u>2,070,159</u>	<u><b>2,665,439</b></u>	<u>1,209,741</u>	<u>2,693,309</u>	<u>3,903,050</u>
<b>Expenditure on:</b>							
Raising funds	4	279,395	–	<b>279,395</b>	966,544	–	966,544
Charitable activities							
International actions	4	71,941	1,919,381	<b>1,991,322</b>	118,720	1,673,532	1,792,252
National actions	4	291,031	660,166	<b>951,197</b>	516,714	561,937	1,078,651
<b>Total expenditure</b>		<u>642,367</u>	<u>2,579,547</u>	<u><b>3,221,914</b></u>	<u>1,601,978</u>	<u>2,235,469</u>	<u>3,837,447</u>
<b>Net (expenditure) / income before transfers</b>	6	(47,087)	(509,388)	<b>(556,475)</b>	(392,237)	457,840	65,603
Transfers between funds		(37,329)	37,329	–	(60,014)	60,014	–
<b>Net movement in funds</b>		<u>(84,416)</u>	<u>(472,059)</u>	<u><b>(556,475)</b></u>	<u>(452,251)</u>	<u>517,854</u>	<u>65,603</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		204,389	712,857	<b>917,246</b>	656,640	195,003	851,643
<b>Total funds carried forward</b>		<u>119,973</u>	<u>240,798</u>	<u><b>360,771</b></u>	<u>204,389</u>	<u>712,857</u>	<u>917,246</u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in Note 16 to the financial statements.

## Balance sheet

As at 31 December 2018

Company registration number 3483008

	Note	2018		2017	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	11		<u>72,028</u>		<u>107,343</u>
			<b>72,028</b>		<b>107,343</b>
<b>Current assets:</b>					
Stock	12	2,147		2,635	
Debtors	13	133,722		198,256	
Cash at bank and in hand		<u>524,677</u>		<u>1,040,439</u>	
		<b>660,546</b>		<b>1,241,330</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	<u>371,803</u>		<u>431,427</u>	
<b>Net current assets</b>			<b>288,743</b>		<b>809,903</b>
<b>Total net assets</b>	15		<u><b>360,771</b></u>		<u><b>917,246</b></u>
<b>The funds of the charity:</b>					
Restricted income funds	16		<b>240,798</b>		712,857
Unrestricted income funds:	16		<u><b>119,973</b></u>		<u>204,389</u>
<b>Total charity funds</b>			<u><b>360,771</b></u>		<u><b>917,246</b></u>

Approved by the trustees on 26 June 2019 and signed on their behalf by:

**Tim Dudderidge**

President

## Statement of cash flows

For the year ended 31 December 2018

	Note	2018		2017	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Net cash (used in) / provided by operating activities	17	(515,762)		383,067	
<b>Cash flows from investing activities</b>					
Purchase of fixed assets		—		(6,282)	
<b>Net cash used in investing activities</b>			—		(6,282)
<b>Change in cash and cash equivalents in the year</b>			(515,762)		376,785
Cash and cash equivalents at the beginning of the year			<u>1,040,439</u>		<u>663,654</u>
<b>Cash and cash equivalents at the end of the year</b>			<u>524,677</u>		<u>1,040,439</u>

# Notes to the financial statements

## For the year ended 31 December 2018

### 1 Accounting policies

#### a) General information

Doctors of the World UK is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 29th floor, One Canada Square, London E14 5AA.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) 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 or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Key judgements that the charitable company has made which have a significant effect on the accounts include the likelihood of renewal of institutional grants.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

#### f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably. Income includes associated gift aid tax reclaims.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

#### g) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated goods, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; an equivalent and corresponding amount is then recognised in expenditure in the period of receipt.

#### h) 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.

#### i) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

#### j) Expenditure and irrecoverable VAT

Expenditure, including grants made, 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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in encouraging third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

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

#### k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity:

- Support costs: based on FTE of staff directly involved in the national or international actions
- Governance costs: based on FTE of staff directly involved in the national or international actions

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 1 Accounting policies (continued)

#### l) Grants payable

Grants payable are made to third parties in furtherance of the charity's objectives. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### m) Foreign Exchange

Monetary 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 exchange rate prevailing at the date of the transaction. Exchange differences are taken into account in arriving at the net incoming resources for the year.

#### n) Tangible fixed assets

Purchases are capitalised as fixed assets where the price exceeds £350. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 4 years
- Fixtures and fittings 5 years
- Motor Vehicle 7 years

#### o) Stocks

Stocks are stated at the lower of cost and net realisable value. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### p) Debtors

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

#### q) Cash in 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. Cash balances exclude any funds held on behalf of service users.

#### r) 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 after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### s) Pensions

The charity provides staff who have completed their probation period access to a Group Personal Pension scheme with Scottish Widows. For contributing members of staff the charity contributes 6% of salary.

#### t) Operating Leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of financial activities on a straight line basis over the minimum lease term.

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 2a Income from donations and legacies (current year)

	Unrestricted	Restricted	2018 Total
	£	£	£
Functioning grants from Médecins du Monde France	191,000	-	191,000
Other donations and gifts	333,008	94,732	427,740
	<u>524,008</u>	<u>94,732</u>	<u>618,740</u>

### 2b Income from donations and legacies (prior year)

	Unrestricted	Restricted	2017 Total
	£	£	£
Functioning grants from Médecins du Monde France	835,960	-	835,960
Other donations and gifts	373,781	79,131	452,912
	<u>1,209,741</u>	<u>79,131</u>	<u>1,288,872</u>

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £139,054 (2017: £147,888) and pro bono legal advice £500 (2017: £1,200).



## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 3 Income from charitable activities

	Unrestricted	Restricted	2018	2017
			Total	Total
	£	£	£	£
Hackney CCG	–	13,607	<b>13,607</b>	13,607
Tampon Tax Project Women's Migrant Hub	–	67,770	<b>67,770</b>	–
Breadsticks	–	28,881	<b>28,881</b>	28,040
The Commission for Equality and Human Rights	57,240	–	<b>57,240</b>	–
MdM France – Observatory Report	–	52,635	<b>52,635</b>	125,896
Trust for London	–	72,000	<b>72,000</b>	20,000
Open Society Foundation	–	211,316	<b>211,316</b>	–
Tolkein Trust	–	75,000	<b>75,000</b>	40,000
Other income from National Actions	14,032	207,709	<b>221,741</b>	235,209
Sub-total for National Actions	71,272	728,918	<b>800,190</b>	462,752
DAHI Canada – Ukraine	–	140,503	<b>140,503</b>	539,785
ECHO / People in Need – Ukraine	–	149,367	<b>149,367</b>	493,140
East Africa Famine Appeal	–	(41,943)	<b>(41,943)</b>	142,055
MdM Spain – European Union Aid	–	76,349	<b>76,349</b>	31,041
Elton John AIDS Foundation – Russia	–	300,000	<b>300,000</b>	300,000
START network – Bulgaria Refugee Emergency programme	–	–	–	79,375
Big Lottery Fund Nepal	–	100,224	<b>100,224</b>	306,151
START – Morocco	–	387,067	<b>387,067</b>	159,386
START – Niger	–	134,942	<b>134,942</b>	99,000
Other income from International Actions	–	–	–	1,493
Sub-total for International Actions	–	1,246,509	<b>1,246,509</b>	2,151,426
Total income from charitable activities	71,272	1,975,427	<b>2,046,699</b>	2,614,178

Other income from National Actions includes the donation of volunteer time and training for clinic and caseworker activities to the value of £189,073 (2017: £196,517).

Negative income represents the refund of income recognised in a prior period.

All income from charitable activities received in 2017 was restricted.

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 4a Analysis of expenditure (current year)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2018 Total
		International actions	National actions			
	£	£	£	£	£	£
Staff costs (Note 7)	136,290	86,597	323,117	–	48,254	594,258
Fundraising and publicity costs	45,005	–	–	–	–	45,005
Direct activity costs	–	659,411	337,049	–	–	996,460
Grant funding (Note 5)	–	1,173,373	–	–	–	1,173,373
Other costs	–	–	–	16,194	396,624	412,818
	<u>181,295</u>	<u>1,919,381</u>	<u>660,166</u>	<u>16,194</u>	<u>444,878</u>	<u>3,221,914</u>
Support costs	94,655	69,414	280,809	–	(444,878)	–
Governance costs	3,445	2,527	10,222	(16,194)	–	–
<b>Total expenditure 2018</b>	<u><b>279,395</b></u>	<u><b>1,991,322</b></u>	<u><b>951,197</b></u>	<u><b>–</b></u>	<u><b>–</b></u>	<u><b>3,221,914</b></u>

Of the total expenditure, £642,367 was unrestricted and £2,579,547 was restricted.

### 4b Analysis of expenditure (prior year)

	Cost of raising funds	Charitable actions		Governance costs	Support costs	2017 Total
		International actions	National actions			
	£	£	£	£	£	£
Staff costs (Note 7)	208,745	59,092	186,899	–	610,461	1,065,197
Fundraising and publicity costs	253,523	–	–	–	–	253,523
Direct activity costs	–	882,921	375,038	–	–	1,257,959
Grant funding (Note 5)	–	731,519	–	–	–	731,519
Other costs	–	–	–	12,537	516,712	529,249
	<u>462,268</u>	<u>1,673,532</u>	<u>561,937</u>	<u>12,537</u>	<u>1,127,173</u>	<u>3,837,447</u>
Support costs	498,729	117,414	511,030	–	(1,127,173)	–
Governance costs	5,547	1,306	5,684	(12,537)	–	–
<b>Total expenditure 2017</b>	<u><b>966,544</b></u>	<u><b>1,792,252</b></u>	<u><b>1,078,651</b></u>	<u><b>–</b></u>	<u><b>–</b></u>	<u><b>3,837,447</b></u>

Of the total expenditure, £1,601,978 was unrestricted and £2,235,469 was restricted.

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 5 Grant making

	Grants to institutions	2018	2017
	£	£	£
Cost			
Médecins du Monde – France	663,034	<b>663,034</b>	424,920
Médecins du Monde – Spain	-	-	15,000
Médecins du Monde – Belgium	484,610	<b>484,610</b>	253,886
Médecins du Monde – Canada	-	-	29,819
Other	25,729	<b>25,729</b>	7,894
At the end of the year	<u>1,173,373</u>	<u><b>1,173,373</b></u>	<u>731,519</u>

The above grants to other Médecins du Monde chapters reflect the collaborative nature of the implementation of international grants, whereby Doctors of the World UK works with other chapters who fulfil the agreed criteria for each programme and who are best suited to deliver the objectives of the activity.

### 6 Net (expenditure) / income resources before transfers for the year

This is stated after charging / crediting:

	2018	2017
Depreciation	<b>35,315</b>	29,477
Operating lease rentals:		
Property	<b>139,054</b>	147,888
Other	<b>2,437</b>	3,087
Auditor's remuneration (excluding VAT):		
Audit	<b>7,500</b>	9,000
Foreign exchange gains	<b>(8,621)</b>	(9,074)

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2018	2017
	£	£
Salaries and wages	515,985	850,725
Redundancy costs	-	71,356
Social security costs	51,138	94,327
Employer's contribution to defined contribution pension schemes	27,135	48,789
	<b>594,258</b>	<b>1,065,197</b>

In the prior year, redundancy costs relate to a management re-structuring exercise performed during the final months. Redundancy costs are recognised as a liability in full on the employee's final working day providing formal notice has been given. As at 31 December 2017 £21,844 of this liability was unpaid but was fully settled by the end of February 2018.

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2018	2017
	No.	No.
£70,000 – £79,999	1	2
£110,000 – £119,999	-	1

The total employee benefits (including pension contributions) of the key management personnel were £182,432 (2017: £448,483). Included within total employee benefits of key management personnel were £nil (2017: £71,356) of redundancy costs relating to the management re-structure.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £5,868 (2017: £8,368) incurred by 4 (2017: 3) members relating to attendance at board meetings and retreats and also for trustees visiting the overseas programmes of the organisation.

### 8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2018	2017
	No.	No.
International actions	2.5	1.6
National actions	11.9	6.2
Fundraising and PR	3.0	5.7
Office management and admin	1.4	12.3
	<b>18.8</b>	<b>25.8</b>

Full time equivalents:

	2018	2017
	No.	No.
International actions	2.2	1.6
National actions	8.9	5.2
Fundraising and PR	3.0	5.5
Office management and admin	1.4	11.8
	<b>15.5</b>	<b>24.1</b>

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 9 Related party transactions

Médecins du Monde France are considered to be a related party due to its right to appoint a trustee to the Board. However, that appointee has no power to exercise any more control or influence than any other trustee.

	Grants paid	Grants Received	Other paid/ (received) net	Balance payable at year end	Balance receivable at year end
	£	£	£	£	£
Médecins du Monde – France	663,034	243,635	–	–	–

### 10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

### 11 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Motor Vehicle	Total
	£	£	£	£
<b>Cost or valuation</b>				
At the start of the year	73,689	27,770	64,947	<b>166,406</b>
Additions in year	–	–	–	–
At the end of the year	<u>73,689</u>	<u>27,770</u>	<u>64,947</u>	<b>166,406</b>
<b>Depreciation</b>				
At the start of the year	29,779	15,367	13,917	<b>59,063</b>
Charge for the year	20,404	5,633	9,278	<b>35,315</b>
At the end of the year	<u>50,183</u>	<u>21,000</u>	<u>23,195</u>	<b>94,378</b>
<b>Net book value</b>				
At the end of the year	<u>23,506</u>	<u>6,770</u>	<u>41,752</u>	<b>72,028</b>
At the start of the year	<u>43,910</u>	<u>12,403</u>	<u>51,030</u>	<b>107,343</b>

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 12 Stock

	2018	2017
	£	£
Medical supplies	2,147	2,635
	<u>2,147</u>	<u>2,635</u>

### 13 Debtors

	2018	2017
	£	£
Other debtors	23,586	142,701
Prepayments	39,796	55,555
Accrued income	70,340	-
	<u>133,722</u>	<u>198,256</u>

### 14 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	247,980	375,035
Taxation and social security	13,092	20,694
Other creditors	7,000	-
Accruals	100,229	35,698
Pension contributions	3,502	-
	<u>371,803</u>	<u>431,427</u>

### 15a Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	30,276	41,752	72,028
Net current assets	89,697	199,046	288,743
<b>Net assets at the end of the year</b>	<u>119,973</u>	<u>240,798</u>	<u>360,771</u>

### 15b Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	56,313	51,030	107,343
Net current assets	148,076	661,827	809,903
<b>Net assets at the end of the year</b>	<u>204,389</u>	<u>712,857</u>	<u>917,246</u>

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 16a Movements in funds (current year)

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>National actions</b>					
<b>London Clinics</b>					
Other restricted donations	59,204	336,444	(381,988)	–	<b>13,660</b>
<b>Right to Care Project</b>					
Trust for London	4,721	72,000	(54,318)	–	<b>22,403</b>
Other restricted donations	1,068	–	–	–	<b>1,068</b>
<b>Brighton Clinic</b>					
Brighton & Hove CCG	872	–	5,165	(6,037)	–
<b>Mobile Clinic</b>					
Help Refugees	24,972	–	(9,278)	16,111	<b>31,805</b>
<b>MdM Network Observatory Report</b>					
Observatory Report	(22,457)	52,635	(11,718)	(6,773)	<b>11,687</b>
<b>Safer Surgeries Project</b>					
Open Society Foundation	–	211,316	(168,268)	–	<b>43,048</b>
Tolkien	–	75,000	(31,752)	–	<b>43,248</b>
Other restricted donations	5,319	4,603	(8,996)	–	<b>926</b>
<b>International actions</b>					
DAHI, ECHO, WHO – Ukraine	247,120	289,870	(578,685)	41,695	–
Elton John AIDS Foundation – Russia	147,500	300,000	(447,961)	2,961	<b>2,500</b>
START – Morocco	(7,895)	387,067	(372,645)	(6,527)	–
START – Niger	4,500	134,942	(135,539)	(3,903)	–
EU Aid Projects	16,934	76,349	(90,791)	7,654	<b>10,146</b>
Big Lottery Fund Nepal	155,414	100,224	(250,535)	(5,103)	–
Refugee Appeals	–	28,225	(15,234)	–	<b>12,991</b>
East Africa Famine Appeal	73,507	(40,291)	(14,765)	(2,657)	<b>15,794</b>
Other restricted donations	2,078	41,775	(12,239)	(92)	<b>31,522</b>
<b>Total restricted funds</b>	<b>712,857</b>	<b>2,070,159</b>	<b>(2,579,547)</b>	<b>37,329</b>	<b>240,798</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>204,389</b>	<b>595,280</b>	<b>(642,367)</b>	<b>(37,329)</b>	<b>119,973</b>
<b>Total unrestricted funds</b>	<b>204,389</b>	<b>595,280</b>	<b>(642,367)</b>	<b>(37,329)</b>	<b>119,973</b>
<b>Total funds</b>	<b>917,246</b>	<b>2,665,439</b>	<b>(3,221,914)</b>	<b>–</b>	<b>360,771</b>

## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 16b Movements in funds (prior year)

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>National actions</b>					
<b>London Clinics</b>					
Hackney CCG					
Other restricted donations	23,187	358,141	(322,124)	-	59,204
<b>Right to Care Project</b>					
Trust for London	17,142	20,000	(32,421)	-	4,721
Other restricted donations	938	130	-	-	1,068
<b>Brighton Clinic</b>					
Brighton & Hove CCG	24,529	309	(23,966)	-	872
<b>Mobile Clinic</b>					
Help Refugees	50,361	-	(25,389)	-	24,972
<b>MdM Network Observatory Report</b>					
Observatory Report	-	125,896	(148,353)	-	(22,457)
Other restricted donations	-	15,747	(10,428)	-	5,319
<b>International actions</b>					
DAHI, ECHO, WHO – Ukraine	-	1,032,926	(785,806)	-	247,120
Elton John AIDS Foundation – Russia	-	300,000	(152,500)	-	147,500
Save the Children – Morocco	-	159,386	(167,281)	-	(7,895)
Save the Children – Niger	-	99,000	(94,500)	-	4,500
EU Aid Projects	-	31,041	(14,107)	-	16,934
Big Lottery Fund Nepal	80,781	306,191	(231,558)	-	155,414
START network – Bulgaria refugees	-	79,375	(79,375)	-	-
START network – European refugees	1	-	(2,109)	2,109	1
MdM Belgium – ECHO Greece refugees	(27,147)	-	(9,049)	36,196	-
East Africa Famine Appeal	-	159,946	(86,439)	-	73,507
CPES Sierra Leone	-	-	(16,970)	16,970	-
Other restricted donations	25,211	5,221	(33,094)	4,739	2,077
<b>Total restricted funds</b>	<b>195,003</b>	<b>2,693,309</b>	<b>(2,235,469)</b>	<b>60,014</b>	<b>712,857</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>					
	656,640	1,209,741	(1,601,978)	(60,014)	204,389
<b>Total unrestricted funds</b>	<b>656,640</b>	<b>1,209,741</b>	<b>(1,601,978)</b>	<b>(60,014)</b>	<b>204,389</b>
<b>Total funds</b>	<b>851,643</b>	<b>3,903,050</b>	<b>(3,837,447)</b>	<b>-</b>	<b>917,246</b>



## Notes to the financial statements (continued)

For the year ended 31 December 2018

### 16c Purposes of restricted funds in current year and prior year

#### National actions

The fund for National actions is established based on restricted donations to further our work in the U.K., primarily in support of our U.K. clinics and other national programmes.

#### International actions

The fund for International actions is established based on restricted donations to further our work outside the U.K.

Credit balances on individual grant funds represent amounts where income has been recognised upon receipt and expenditure will be incurred in future periods. Debit balances represent amounts where donors make settlement for grant expenditure in arrears, and such amounts have or are to be received in future periods.

Transfers to restricted funds represent support from unrestricted funds to programmes where restricted funding has not been sufficient to deliver programme initiatives. Transfers from restricted funds represents support for unrestricted funding following completion of programme activities and reporting requirements.

### 17 Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2018	2017
	£	£
Net income for the reporting period (as per the Statement of financial activities)	(556,475)	65,603
Depreciation charges	35,315	29,477
Decrease in stocks	488	-
Decrease / (Increase) in debtors	64,534	(56,554)
(Decrease) / Increase in creditors	(59,624)	344,541
<b>Net cash (used in) / provided by operating activities</b>	<b>(515,762)</b>	<b>383,067</b>

### 18 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.

### 19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Equipment	
	2018	2017
	£	£
Less than one year	1,488	1,488
One to five years	3,472	4,960
	<b>4,960</b>	<b>6,448</b>

## Notes to the financial statements (continued)

For the year ended 31 December 2018

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### 20 Contingent liabilities

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One of the grants received in 2017 from Médecins du Monde France for £239,000 contained a repayment clause. The repayment clause is capable of exercise until December 2020. This has not been recognised as a liability during the current year as the criteria to trigger repayment has currently been assessed as not probable. In the prior year this was recognised as income as the criteria to trigger repayment was also assessed as not probable.

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### 21 Controlling party

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There is no single ultimate controlling party.





**DOCTORS OF THE WORLD UK**

A registered charity and company Limited by Guarantee  
Company number: 3483008 · Charity number: 1067406