



Doctors of the World UK Report and Financial Statements

For the year ended 31 December 2019

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Cover image

A medic assesses a patient at the Doctors of the World clinic in Bethnal Green. © Shyamantha Asokan

Trustees' report

The trustees present their report together with the audited financial statements for the year ended 31 December 2019.

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 until 10th September 2020

Dr. James Elston

Appointed 24th July 2019

President from 11th September 2020

Dr. Serge Lipski (Vice President)

Resigned 5th March 2020

Elaine Connor

Treasurer

Dr. Hannah Theodorou

Joint Vice President

Dr. Lisa Harrod-Rothwell

Joint Vice President

Dr. Peter Gough

Jill Whitehouse

Resigned 25th September 2020

Karl Shuker

Avril Lee

Registered office

29th Floor
One Canada Square
London E14 5AA

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 2019 we delivered over 165 innovative medical programmes and evidence-based advocacy initiatives in 62 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 that prevent them accessing it.

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.

People in vulnerable situations

This includes advocating for the right to health across Europe for migrants, people experiencing homelessness, Gypsies and Travellers, 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 20,000 people in the UK.



What we
achieved
in 2019

International

In 2019, we launched emergency appeals to support communities affected by Cyclone Idai in Mozambique, the Ebola epidemic in the Democratic Republic of the Congo, and the humanitarian crisis in Yemen. In Europe, we took part in an EU Aid project to strengthen volunteering, and we continued to support refugees across Europe through our Refugee Fund.

Cyclone Idai in Mozambique

In March 2019, Cyclone Idai hit Mozambique. It was one of the worst cyclones to affect Africa and the southern hemisphere, killing 602 people and displacing over 130,000 people, having lost their homes, crops, and means to survive. Fifty hospitals and health centres were destroyed, and 1.85 million people were in need of humanitarian assistance.

Our colleagues, who have been working in the country for over 19 years, responded to the emergency. In the five months following Cyclone Idai, they provided over 30,000 medical consultations as well as psychosocial support, helped rebuild the medical centres, and intervened to prevent and control outbreaks of diseases such as malaria and cholera. We helped repair and equip local health centres so that they could resume operations as well as providing care to people who had lost their homes. We supported the emergency response through public fundraising.

Ebola Response in DRC

In July 2019, the Ebola outbreak in the Democratic Republic of Congo was declared a Public Health Emergency of International Concern. It was the world's second largest outbreak on record and particularly challenging because it took place in an active conflict zone. More than 2,200 died in the outbreak, which was declared over on 25 June 2020.

Our colleagues were working in Butembo and Katwa, the main hot spots of virus activity. They trained frontline medical staff and the community in infection prevention and control. They also provided training in psychosocial care, focusing on the skills that were needed to help people deal with the loss of family members and with the trauma of the impact of the disease on their family and community. The team ran training sessions in the community to develop social support networks, which had otherwise been destroyed by violence, poverty, social exclusion and conflict. We supported this intervention through public fundraising, which helped to scale up the response.

Yemen

The humanitarian crisis in Yemen remains the worst in the world. Over four years of conflict and economic decline have left millions without access to food, medical support, and clean water. It is estimated that 80% of the population is in need of some form of humanitarian assistance, and the situation continues to worsen. A cholera outbreak was declared in 2019 and cases of diphtheria were reported. Millions require treatment for acute malnutrition, including two million children under five years old.

Médecins du Monde France is working in the three most afflicted regions. In 2019, staff carried out 219,000 medical consultations, including 13,300 antenatal consultations, and 75,000 mental health and psychosocial consultations. They also worked with the local health authorities to promote the provision of vaccines, medical care, nutritional care, and medical support.

EU Aid project

In 2019, we continued our work as part of 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 to increase our capacity to recruit and manage volunteers.

We have deployed EU Aid Volunteers to support humanitarian projects in non-EU countries focused on disaster risk reduction, disaster preparedness, relief rehabilitation and development.

A two-day workshop was organised in London, "EUAV Reloaded! Interaction Days Event", for volunteers who had recently finished their deployment to reflect on their experiences, discuss future opportunities, and learn more about self-care in a humanitarian context.

Global Clinic

The Global Clinic prototype was launched in September 2018, thanks to the help of Wellcome Collection. Designed as a quick-to-deploy and long-lasting structure, the Global Clinic will provide a dignified and hygienic environment for healthcare services in emergency and remote situations. The clinic is constructed from 25 pieces of plywood that are CNC machined locally into 298 parts, which are then delivered to site as a flatpack and assembled in one day, with no need for tools or machinery.

The clinic was developed in collaboration with architects from Roger Stirk Harbour + Partners and engineers from BuroHappold and ChapmanBDSP. The Global Clinic remained on display in the Wellcome Collection as part of the 'Living with Buildings' exhibition, until April 2019. A crowdfunding campaign has raised funds to run a pilot test with the clinic in a humanitarian response setting.

Emergency Refugee Fund

The global refugee crisis presents an enormous challenge for healthcare provision, and supporting vulnerable refugees and migrants is at the heart of our work. By the end of 2019, 79.5 million people had been forcibly displaced worldwide as a result of persecution, conflict, violence, human rights violations or instability.

We empower refugees and migrants to access health services in the UK and abroad, advocate for national health systems to be more flexible and inclusive, and educate health professionals on how to engage effectively with migrant communities. In 2019, we raised funds to provide refugees and migrants with care and support in Syria, along the Balkan route, in the UK and around the world.

In 2019, we provided 2,431 consultations and moved our east London clinic to new, purpose-built premises. The Women and Children's clinic saw 440 patients and the advice line answered 13,000 calls. Our Safe Surgeries network expanded, reaching over 220 practices, and we continued to advocate for equitable access to healthcare for everyone.

Everyone living in the UK has the right to see a GP for free, regardless of immigration status. Yet 89% of the patients we supported in 2019 were not registered with a GP, despite having lived in the UK for six years on average before accessing our services. Patient data from 2019 shows that 29% of our patients were living in unstable accommodation and 70% were living below the poverty line. Many were too afraid to see a doctor due to fear of immigration enforcement.

The Home Office has used the NHS to enforce its 'hostile environment' policies. 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.

Patients are routinely dissuaded from accessing vital care due to 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. In addition, pregnant women have sought to avoid antenatal care altogether due to fear of high bills and immigration enforcement.

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 to register with a GP so that they have ongoing access to a doctor. We offer an additional service specifically for women and children, who often face significant barriers to healthcare with potentially wide-reaching consequences.

East London Clinic

The London Clinic is at the heart of what we do in the UK. In 2019, we moved from Bethnal Green to new, purpose-built premises in Stratford. This new space will allow our volunteer doctors and caseworkers to support more patients than ever. Despite the expansion of the service, the clinic continues to operate at capacity. Demand for our services has continued to increase and in 2019 we provided over 2,400 consultations. .

We continued running our monthly family planning programme in collaboration with a sexual and reproductive health consultant. We also provided 869 STI screenings.

Women and Children's Clinic

The Women and Children's Clinic was attended by 400 women and 40 children in 2019. Our volunteers provide vital services to these patients, including obstetric checks, health assessments and STI screenings.

Our volunteers also spend time informing pregnant women about NHS charges for antenatal care and we signpost them to organisations that can help them negotiate a payment plan. For those who are ineligible for free NHS care, it costs around £7,000 for an uncomplicated pregnancy and we try to reassure our patients not to be frightened by any bills they receive.

The NHS charging regime makes the situation very complex for women in vulnerable circumstances, who might struggle financially and have often survived traumatic experiences at home and in the UK. We therefore work to reassure and support them to access antenatal care, in the best interests of themselves and their child.

In 2019, we also supported children, who were on average seven years old. We try to ensure the children are safe and are adequately cared for. We help their families to register with a GP and encourage them to participate in the UK immunisation programme.

We also ran a pilot project in partnership with the British Red Cross providing young refugees and unaccompanied asylum-seeking children with workshops, consultations, screenings and health service registration. The objective was to improve the young people's health and wellbeing and their confidence in accessing health services in the UK.

Advice Line

Our advice line has continued to operate five days a week. In 2019, our volunteers answered 13,000 calls, an increase of 4,500 compared to 2018 figures. They also made just under 9,000 calls to service users and service providers. In total, our advice line volunteers spent almost 738 hours on the phone.

The advocacy team provides support and expert advice to patients and allied organisations with 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

In 2019, our new mobile clinic began operating three days a week. Throughout the year, we ran periodic outreach sessions at Hackney Migrant Centre, The Voice of Domestic Workers, Lewisham Refugee and Migrant Network, and the New North London Synagogue. Towards the end of the year we extended the service to provide outreach for rough sleepers in the City of London and Haringey.

The clinic is a purpose-built vehicle that provides everything that a GP or nurse might need for primary care consultations, as well as a private space for caseworkers to provide in-depth support to our patients. This set-up allows us to provide a pop-up style clinic in a wide range of venues, reaching more people than ever before, particularly some of the most vulnerable who would have not been able to access our east London clinic.

COVID-19 pandemic response

At the end of March 2020, we temporarily closed the doors to the east London clinic as the UK went into national lockdown due to COVID-19. We put the necessary measures in place to enable the advice line to continue operating, to begin remote GP consultations, and to run mobile outreach clinics for Traveller communities and people experiencing homelessness in London. In September 2020 we were able to reopen the clinic with COVID-19 safety measures in place. Meeting the specific needs of our service users and ensuring their safety, along with the safety of our volunteers and staff, remains at the centre of our operations as our response to COVID-19 continues.

Advocacy Work

Hostile environment

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 living in the UK, regardless of immigration status.

We coordinate the Expert Consortium on Refugee and Migrant Health, which brings together UK health research and policy experts to facilitate collaboration, learning, and evidence-based decision-making in the field of migrant health and healthcare.

We also continued to shine a light on the impact of hostile environment policies, such as the NHS charging regime, on access to healthcare, with support from the British Medical Association.

The impact of charging on access to healthcare

In 2019, with support from the British Medical Association, we worked on a project that aims to reform healthcare entitlement policy to ensure everyone living in the UK can access the health services they need. This policy reform remains a key advocacy priority. Over the years we've worked to ensure the experiences and voices of patients and clinic volunteers are included in health policy debates, and we've continued to apply pressure on the government to transparently investigate the impact of the current policy on patients.

Safe Surgeries

In September 2019, we celebrated the one-year anniversary of our Safe Surgeries initiative. A year on from the launch of the project, over 220 GP practices across 28 cities and towns had joined the rapidly growing network. In total, there are Safe Surgeries in 53 Clinical Commissioning Groups, stretching from Devon to Scotland, that are committed to inclusive and welcoming healthcare for everyone in their communities.

The initiative has been endorsed by the Royal College of General Practitioners and the Royal College of Nursing. Throughout the year, Safe Surgeries was documented extensively in the British Medical Journal and was shortlisted for the General Practice Awards by Pulse. This level of public interest in Safe Surgeries took us a step further in ensuring that everybody living in the UK can see a doctor when they need to.


Our Organisation

Board of Trustees

The capacity and expertise of our Board of Trustees was expanded with the addition of a new board member who brought expertise in international and emergency medical programmes.

Strategic Plan 2020 – 2022

In 2019, we embarked on the development of our new Strategic Plan for 2020 – 2022. The process involved staff, trustees, and volunteers. The outcome was a well-grounded strategy with aims and objectives that are shared by all staff at Doctors of the World and which will guide us for the years to come.



**What
the
future
holds**

International

Europe's refugee crisis

The Médecins du Monde International Network's intervention in Europe's refugee crisis is planned to continue in Bulgaria, France, Greece, Croatia and Italy. Where unmet financial or volunteering needs arise, Doctors of the World UK will respond if possible.

Disasters and emergencies

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

UK

UK Clinic

We will continue to offer a range of services at our clinic in London five days a week to support the many people living within the UK who find it impossible to access mainstream health services, despite being fully entitled to them. In 2020, we seek to build on the success of our Mobile Clinic, and look to expand its services in London, as well as launching a Mobile Outreach service in Birmingham.

In 2019, we launched our Hospital Access Project, which provides specialist casework support and legal advice to people refused NHS care due to their immigration status in the UK and as a result of the NHS charging regulations. Where possible and applicable, we use legal means to challenge these issues.

Policy and Advocacy Work

Doctors of the World UK will continue running the Safe Surgeries national network to improve access to healthcare services for excluded groups across the UK with a focus on expanding beyond London to areas including Birmingham and Manchester. We will continue to provide support, resources, and guidance to 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 expertise in 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 testimonies and data 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.

Organisational Structure

Doctors of the World UK is a registered charity in England and Wales and part of the Médecins du Monde International Network. It is an independent organisation that 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 to 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 and meets twice a month. It is responsible for delivery of the organisation's strategy and policies.

Senior Management Team

Director of Development
Director of Partnerships and Strategic Projects
Deputy Director of Partnerships and Strategic Projects
Head of Policy and Advocacy
Head of UK Services
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.

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 continues to evolve and goes 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 the organisation.

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 Service staff.

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 two consultants 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 are committed to complying with the regulator's Fundraising Promise and the Code of Fundraising Practice
- 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

In 2019, 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 were no complaints concerning our fundraising activities. We would take any complaints very seriously and use them 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 fulfill 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 £1,379,821 (2018: £2,665,439), whilst expenditure was £1,441,350 (2018: £3,221,914).

Of these amounts, restricted income during 2019 was £786,684 (2018: £2,070,159) and restricted expenditure was £817,194 (2018: £2,579,547), the decrease in income reflecting the ending of multiyear 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.

2019 saw the unrestricted fund decrease to £87,278 (2018: £119,973) mainly due to an anticipated reduction in donation income from international fundraising overhead recovery, that was largely offset by lower core costs achieved through cost saving programmes.

The Board of Trustees regularly undertakes an assessment of risks, including financial risks, 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 2019 the organisation continued to prioritise securing funding for all core costs and UK programmes. Additionally, the organisation persisted with the implementation of cost saving 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. When the UK went into lockdown in March 2020 due to COVID-19, board members received a weekly cashflow to more closely monitor income and expenditure performance. The sources of income the charity uses have been reliable against forecast. The pandemic has led to additional unexpected funding and there has been strong public support for the work we do. The risks presented by COVID-19 remain low but are regularly monitored. Based on the current assumptions underlying the 2020 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 £87,278 (2018: £119,973) and restricted reserves were £211,964 (2018: £240,798).

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. £72,932 of unrestricted reserves are available to meet overheads and/or undertake charitable actions as decided by the trustees and management. The remaining £14,346 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 2019 the unrestricted reserve represented 2.2 months of budgeted costs (2018: 2.2 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 that 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
Unrestricted income does not cover overhead costs	Annual budgets set with unrestricted income targets. Progress against target is reported monthly to the board and forecasts are 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.
Failure to deliver quality programmes in line with donor requirements	Donor proposals are co-authored and agreed by Doctors of the World UK and the International programmes 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.
Loss of partners/donor trust/support caused by damage to the organisation reputation	Daily monitoring of media activity.
	Organisational policies in place to ensure best practice governance and media communication protocols.
	Reputational crisis management protocol agreed.
COVID-19 impact on fundraising and operations	Weekly report on income against targets
	Monthly flash report on financial position
	COVID-19 to be added to the Risk Register
	Treasurer informed of fundraising underperformance, if it occurs

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

The Breadsticks Foundation
The British Red Cross Society
The British Medical Journal
City Bridge Trust
City of London Corporation
Canary Wharf Management
DCMS (Tampon Tax Fund)
Elton John AIDS Foundation
**City & Hackney Clinical
Commissioning Group**
Imperial College London
Beatrice Laing Trust
London Catalyst
**The National Lottery Community Fund
(Awards for All)**
Open Society Foundations
The Pickwell Foundation
Remedium Partners
ShareGift (The Orr Mackintosh Foundation)
Start Network (MERF)
Peter Stebbings Memorial Charity
Stratford Development Partnership
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 2019 and whose ongoing support makes it possible for us to continue to help vulnerable people both in the UK and internationally.

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 29 October 2020 and signed on its behalf by:

Dr James Elston
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 2019 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 2019 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 12 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. 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

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 2019

		Unrestricted	Restricted	2019 Total	Unrestricted	Restricted	2018 Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	572,971	113,503	686,474	524,008	94,732	618,740
Charitable activities							
International actions	3	–	386	386	–	1,246,509	1,246,509
National actions	3	–	672,795	672,795	71,272	728,918	800,190
Other income – desk licence fees		20,166	–	20,166	–	–	–
Total income		593,137	786,684	1,379,821	595,280	2,070,159	2,665,439
Expenditure on:							
Raising funds	4	321,389	–	321,389	279,395	–	279,395
Charitable activities							
International actions	4	32,745	107,844	140,589	71,941	1,919,381	1,991,322
National actions	4	270,022	709,350	979,372	291,031	660,166	951,197
Total expenditure		624,156	817,194	1,441,350	642,367	2,579,547	3,221,914
Net (expenditure) / income before transfers	6	(31,019)	(30,510)	(61,529)	(47,087)	(509,388)	(556,475)
Transfers between funds		(1,676)	1,676	–	(37,329)	37,329	–
Net movement in funds		(32,695)	(28,834)	(61,529)	(84,416)	(472,059)	(556,475)
Reconciliation of funds:							
Total funds brought forward		119,973	240,798	360,771	204,389	712,857	917,246
Total funds carried forward		87,278	211,964	299,242	119,973	240,798	360,771

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 2019

Company registration number 3483008

	Note	2019		2018	
		£	£	£	£
Fixed assets:					
Tangible assets	11		<u>56,452</u>		<u>72,028</u>
			56,452		72,028
Current assets:					
Stock	12	2,252		2,147	
Debtors	13	183,385		133,722	
Cash at bank and in hand		<u>404,026</u>		<u>524,677</u>	
		589,663		660,546	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>346,873</u>		<u>371,803</u>	
Net current assets			242,790		288,743
Total net assets	15		<u>299,242</u>		<u>360,771</u>
The funds of the charity:					
Restricted income funds	16		211,964		240,798
Unrestricted income funds	16		<u>87,278</u>		<u>119,973</u>
Total charity funds			<u>299,242</u>		<u>360,771</u>

Approved by the trustees on 29 October 2020 and signed on their behalf by:

Dr James Elston

President

Statement of cash flows

For the year ended 31 December 2019

	Note	2019		2018	
		£	£	£	£
Cash flows from operating activities					
Net cash (used in) / provided by operating activities	17		(109,545)		(515,762)
Cash flows from investing activities					
Purchase of fixed assets			(11,106)		
Net cash used in investing activities			(11,106)		
Change in cash and cash equivalents in the year			(120,651)		(515,762)
Cash and cash equivalents at the beginning of the year			524,677		1,040,439
Cash and cash equivalents at the end of the year			<u>404,026</u>		<u>524,677</u>

Notes to the financial statements

For the year ended 31 December 2019

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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy 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 2019

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 2019

2a Income from donations and legacies (current year)

	Unrestricted	Restricted	2019 Total
	£	£	£
Functioning grants from Médecins du Monde France	191,000	–	191,000
Other donations and gifts	381,971	113,503	495,474
	<u>572,971</u>	<u>113,503</u>	<u>686,474</u>

2b Income from donations and legacies (prior 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>

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £152,063 (2018: £139,054), free use Google Ads for campaigns £774 (2018: £nil) and pro bono legal advice £nil (2018: £500).

Notes to the financial statements (continued)

For the year ended 31 December 2019

3 Income from charitable activities

	Unrestricted	Restricted	2019	2018
			Total	Total
	£	£	£	£
Hackney CCG	–	–	–	13,607
Tampon Tax Project Women's Migrant Hub	–	110,360	110,360	67,770
Breadsticks	–	–	–	28,881
The Commission for Equality and Human Rights	–	4,320	4,320	57,240
MdM France – Observatory Report	–	(11,688)	(11,688)	52,635
Trust for London	–	51,500	51,500	72,000
MdM USA – Open Society Foundation	–	52,291	52,291	211,316
Tolkien Trust	–	50,000	50,000	75,000
Paul Hamlyn Foundation	–	68,500	68,500	–
Joseph Roundtree Charitable Trust	–	18,486	18,486	–
NHS Sandwell and West Birmingham CCG	–	24,148	24,148	–
NHS Manchester CCG	–	21,397	21,397	–
British Red Cross Society (Children in Need)	–	24,710	24,710	–
NHS England	–	10,000	10,000	–
Barrow Cadbury	–	15,000	15,000	–
Big Lottery	–	9,980	9,980	–
City of London	–	3,188	3,188	–
Other income from National Actions	–	220,603	220,603	221,741
Sub-total for National Actions	–	672,795	672,795	800,190
DAHI Canada – Ukraine	–	–	–	140,503
ECHO / People in Need – Ukraine	–	–	–	149,367
East Africa Famine Appeal	–	–	–	(41,943)
MdM Spain – European Union Aid	–	386	386	76,349
Elton John AIDS Foundation – Russia	–	–	–	300,000
Big Lottery Fund Nepal	–	–	–	100,224
START – Morocco	–	–	–	387,067
START – Niger	–	–	–	134,942
Sub-total for International Actions	–	386	386	1,246,509
	–	673,181	673,181	2,046,699

Other income from National Actions includes the donation of volunteer time and training for clinic and caseworker activities to the value of £178,680 (2018: £189,073).

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

All income received from charitable activities in 2018 was restricted except for £57,240 from The Commission for Equality and Human Rights and £14,032 of the Other income from National Actions.

Notes to the financial statements (continued)

For the year ended 31 December 2019

4a Analysis of expenditure (current year)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2019 Total
		International actions	National actions			
	£	£	£	£	£	£
Staff costs (Note 7)	164,415	34,764	302,264	–	71,511	572,954
Fundraising and publicity costs	45,892	–	–	–	–	45,892
Direct activity costs	–	59,134	407,086	–	–	466,220
Grant funding (Note 5)	–	13,946	–	–	–	13,946
Other costs	–	–	–	11,238	331,100	342,338
	210,307	107,844	709,350	11,238	402,611	1,441,350
Support costs	108,066	31,856	262,690	–	(402,611)	
Governance costs	3,016	889	7,332	(11,238)		
Total expenditure 2019	321,389	140,589	979,372	–	–	1,441,350

Of the total expenditure, £624,156 was unrestricted and £817,194 was restricted.

4b Analysis of expenditure (prior 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
	181,295	1,919,381	660,166	16,194	444,878	3,221,914
Support costs	94,655	69,414	280,809	–	(444,878)	–
Governance costs	3,445	2,527	10,222	(16,194)	–	–
Total expenditure 2018	279,395	1,991,322	951,197	–	–	3,221,914

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

Notes to the financial statements (continued)

For the year ended 31 December 2019

5 Grant making

	Grants to institutions	2019	2018
	£	£	£
Cost			
Médecins du Monde – France	–	–	663,034
Médecins du Monde – Spain	13,946	13,946	–
Médecins du Monde – Belgium	–	–	484,610
Other	–	–	25,729
At the end of the year	13,946	13,946	1,173,373

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 before transfers for the year

This is stated after charging / crediting:

	2019	2018
Depreciation	26,531	35,315
Operating lease rentals:		
Property	164,563	139,054
Equipment	3,949	2,437
Auditor's remuneration (excluding VAT):		
Audit	7,650	7,500
Foreign exchange loss / (gain)	5,712	(8,621)
	151	–

Notes to the financial statements (continued)

For the year ended 31 December 2019

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

Staff costs were as follows:

	2019	2018
	£	£
Salaries and wages	510,218	515,985
Social security costs	34,647	51,138
Employer's contribution to defined contribution pension schemes	28,089	27,135
	572,954	594,258

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

	2019	2018
	No.	No.
£60,000 – £69,999	1	1

The total employee benefits (including pension contributions) of the key management personnel were £181,667 (2018: £182,432).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,744 (2018: £5,868) incurred by 2 (2018: 4) members relating to attendance at board meetings.

8 Staff numbers

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

	2019	2018
	No.	No.
International actions	1.2	2.5
National actions	12.7	11.9
Fundraising and Communications	4.2	3.0
Office management and admin	2.4	1.4
	20.5	18.8

Full Time Equivalents

	2019	2018
	No.	No.
International actions	1.1	2.2
National actions	8.9	8.9
Fundraising and Communications	4.0	3.0
Office management and admin	1.5	1.4
	15.5	15.5

Notes to the financial statements (continued)

For the year ended 31 December 2019

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	–	179,312	–	–	–

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
	£	£	£	£
Cost or valuation				
At the start of the year	73,689	27,770	64,947	166,406
Additions in year	3,208	7,898	–	11,106
Disposals in year	–	(3,310)	–	(3,310)
At the end of the year	<u>76,897</u>	<u>32,358</u>	<u>64,947</u>	174,202
Depreciation				
At the start of the year	50,183	21,000	23,195	94,378
Charge for the year	11,885	5,368	9,278	26,531
Disposals in year	–	(3,159)	–	(3,159)
At the end of the year	<u>62,068</u>	<u>23,209</u>	<u>32,473</u>	117,750
Net book value				
At the end of the year	<u>14,829</u>	<u>9,149</u>	<u>32,474</u>	56,452
At the start of the year	<u>23,506</u>	<u>6,770</u>	<u>41,752</u>	72,028

All of the above assets are used for charitable purposes.

Notes to the financial statements (continued)

For the year ended 31 December 2019

12 Stock

	2019	2018
	£	£
Medical supplies	2,252	2,147
	<u>2,252</u>	<u>2,147</u>

13 Debtors

	2019	2018
	£	£
Other debtors	17,653	23,586
Prepayments	42,789	39,796
Accrued income	122,943	70,340
	<u>183,385</u>	<u>133,722</u>

14 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	216,111	247,980
Taxation and social security	13,144	13,092
Other creditors	10,188	7,000
Accruals	104,294	100,229
Pension contributions	3,136	3,502
	<u>346,873</u>	<u>371,803</u>

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

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	14,345	42,107	56,452
Net current assets	72,933	169,857	242,790
Net assets at the end of the year	<u>87,278</u>	<u>211,964</u>	<u>299,242</u>

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

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

16a Movements in funds (current year)

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
National actions					
London Clinics					
Arhag – Tampon Tax Project	-	90,360	(90,360)	-	-
Volunteer donations in kind	-	164,354	(164,354)	-	-
Other restricted donations and grants	1,776	86,494	(89,176)	950	44
Young Refugees Health & Welfare					
British Red Cross Society	11,884	24,710	(17,228)	-	19,366
Clinic move to Stratford					
Other restricted donations	-	28,620	(20,165)	-	8,455
Right to Care Project					
Trust for London	22,403	51,500	(47,856)	-	26,047
Other restricted donations	1,068	-	(1,068)	-	-
Mobile Clinic – Outreach					
Other restricted donations and grants	-	70,200	(69,563)	-	637
Volunteer donations in kind	-	14,326	(14,326)	-	-
Mobile Clinic – Vehicle					
Help Refugees	31,805	-	(9,278)	-	22,527
MdM Network Observatory Report					
MdM France – CHAFAA	11,687	(11,687)	-	-	-
MdM USA – Open Society Foundation	-	43,621	(40,760)	-	2,861
Safer Surgeries Project					
Open Society Foundation	43,048	-	(43,048)	-	-
Paul Hamlyn Foundation	-	68,500	(12,361)	-	56,139
Clinical Commissioning Groups	-	41,045	(22,867)	-	18,178
Joseph Roundtree Charitable Trust	-	18,486	(6,984)	-	11,502
Policy & Advocacy – General	-	25,000	(6,998)	-	18,002
Tolkien	43,248	-	(43,248)	-	-
Other restricted donations	926	9,222	(9,711)	-	437
International actions					
Elton John AIDS Foundation – Russia	2,500	-	(2,500)	-	-
Ebola Appeal	-	10,000	(1,689)	-	8,311
Emergency Refugee Fund	-	7,697	(7,697)	-	-
EU Aid Projects	10,146	386	(54,110)	16,560	(27,018)
Mozambique Appeal	-	17,092	(16,808)	-	284
Refugee Appeals	12,991	8,854	(20,031)	-	1,814
East Africa Famine Appeal	15,794	700	(386)	(15,834)	274
Global Clinic Crowdfunder	-	14,910	(4,279)	-	10,631
Other restricted donations	31,522	2,294	(343)	-	33,473
Total restricted funds	240,798	786,684	(817,194)	1,676	211,964
Unrestricted funds:					
General funds	119,973	593,137	(624,156)	(1,676)	87,278
Total unrestricted funds	119,973	593,137	(624,156)	(1,676)	87,278
Total funds	360,771	1,379,821	(1,441,350)	-	299,242

16a Movements in funds (current year)

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
National actions					
London Clinics					
Other restricted donations	59,204	135,139	(192,567)	–	1,776
Volunteer donations in kind	–	189,073	(189,073)	–	–
Young Refugees Health & Welfare					
British Red Cross Society	–	12,232	(348)	–	11,884
Right to Care Project					
Trust for London	4,721	72,000	(54,318)	–	22,403
Other restricted donations	1,068	–	–	–	1,068
Brighton Clinic					
Brighton & Hove CCG	872	–	5,165	(6,037)	–
Mobile Clinic					
Help Refugees	24,972	–	(9,278)	16,111	31,805
MdM Network Observatory Report					
Observatory Report	(22,457)	52,635	(11,718)	(6,773)	11,687
Safer Surgeries Project					
Open Society Foundation	–	211,316	(168,268)	–	43,048
Tolkien	–	75,000	(31,752)	–	43,248
Other restricted donations	5,319	4,603	(8,996)	–	926
International actions					
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	2,500
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	10,146
Big Lottery Fund Nepal	155,414	100,224	(250,535)	(5,103)	–
Refugee Appeals	–	28,225	(15,234)	–	12,991
East Africa Famine Appeal	73,507	(40,291)	(14,765)	(2,657)	15,794
Other restricted donations	2,078	41,775	(12,239)	(92)	31,522
Total restricted funds	712,857	2,070,159	(2,579,547)	37,329	240,798
Unrestricted funds:					
General funds	204,389	595,280	(642,367)	(37,329)	119,973
Total unrestricted funds	204,389	595,280	(642,367)	(37,329)	119,973
Total funds	917,246	2,665,439	(3,221,914)	–	360,771

Notes to the financial statements (continued)

For the year ended 31 December 2019

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 UK, primarily in support of our UK clinics and other national programmes.

International actions

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

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

	2019	2018
	£	£
Net expenditure for the reporting period (as per the statement of financial activities)	(61,529)	(556,475)
Depreciation charges	26,531	35,315
Loss on the disposal of fixed assets	151	-
(Increase) / Decrease in stocks	(105)	488
(Increase) / Decrease in debtors	(49,663)	64,534
Decrease in creditors	(24,930)	(59,624)
Net cash used in operating activities	(109,545)	(515,762)

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:

	Property		Equipment	
	2019	2018	2019	2018
	£	£	£	£
Less than one year	32,508	-	2,508	1,488
One to five years	110,479	-	2,979	3,472
	142,987	-	5,487	4,960

Notes to the financial statements (continued)

For the year ended 31 December 2019

20 Contingent liabilities

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 or prior 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.

21 Controlling party

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