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Welcome from the president

We are all busy, we have our own lives and priorities, and it is sometimes easier not to listen, to block out and even to deny the reality of the circumstances and challenges faced by many people living in our country. As a doctor I find it very hard to accept that people would choose not to go to a health care worker when they, their families, their children are sick, for fear of consequences of what I or my colleagues would do or report or 'the system' would facilitate. It is hard to appreciate the reality for people who have experienced hardships beyond that which most people could relate, and then who feel that they are not just unwelcome, but targeted. Denial of medical treatment to someone with health need is not something that any doctor could countenance. Being presented with a bill for medical care well beyond what you can afford. Living in fear of being reported by your midwife by attending antenatal care. Surely this does not happen in the UK these days? It is easier not to listen.

I am proud that Doctors of the World and our Médecins du Monde network choose to listen and to act to support vulnerable people in the UK and abroad to access healthcare.

2021 was a year where the wider impacts of the COVID-19 pandemic hit home; unsurprisingly this was disproportionate with the most vulnerable in our society most affected with exacerbation of barriers to healthcare and information, and social exclusion. The political landscape altered with changes to immigration policy and UK overseas aid creating a more challenging context both for people living in already very difficult circumstances and organisations seeking to support them. Doctors of the World stepped up. We adapted our operating model to continue to provide healthcare services and medical and social consultations. We adopted innovations, for example, to ensure provision of prescriptions and clinical consultations. We provided practical support and facilitated access to healthcare and integration into the health system. Our COVID-19 quidance and translated material was downloaded over 85,000 times and has become a key tool in the UK pandemic response. Our COVID advocacy projects mobilised organisations and influenced policy. Our mobile clinic work expanded to better serve the most vulnerable groups including rough sleepers and people seeking asylum stuck in initial home office accommodation and military barracks sites without proper access to healthcare.

Meanwhile, our Safe Surgeries initiative, further expanded and has been endorsed by the British Medical Association, the Royal College of General Practitioners and NHS England as key to supporting access to primary care. Through our actions, Doctors of the World has become well recognised in the UK for our expertise in health inequalities and widening access to medical services, providing evidenced-based advice, guidance and comment to government, healthcare commissioners and providers and the media. Médecins du Monde international programmes continued to deliver and adapted to provide COVID-19 specific and health and care provision in nearly 70 countries worldwide. Our programmes deliver in some of the most challenging international contexts including supporting those living in extreme poverty, with acute and chronic health needs, undergoing enforced migration and affected by acute emergencies and natural disasters.

Our organisation is evolving, and we have continued to work to become stronger and more diverse. The work of our National Health Advisors (our Experts by Experience advisory group) is already having impact well beyond our organisation, co-producing best practice documents and polices on lived experience involvement for the charity sector. In 2022 we will continue to evolve to ensure inclusivity within our organisation and network and in the way we work, and seek to influence through example.

I would like to thank our staff and volunteers who are simply incredible. Their drive, their passion for making a difference, allied with their skill and expertise is what make us what we are. A huge thank you also to our supporters – you are our family, and your donations keep us going and drive us to make greater impact and enable us to do what we need to do.

With our supporters and partners, we will continue to serve those who need us and fight for universal and equitable access to healthcare as a fundamental human right.

Thank you for reading this report and for all your support!

James Elston

Dr James ElstonPresident

Trustees' report

The trustees present their report together with the audited financial statements for the year ended 31 December 2021.

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

Elaine Connor

Treasurer Resigned 5th May 2022

Julia McDonald

Treasurer Appointed 6th May 2022

Dr. Hannah Theodorou

Joint Vice President

Dr. Lisa Harrod-Rothwell

Joint Vice President

Dr. Peter Gough

Karl Shuker

Avril Lee

Colin Herrman

Appointed 25th Sept 2021

Philomene Uwamaliya

Appointed 4th Feb 2022

Noun Gigir

Appointed 4th Feb 2022

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 international Médecins du Monde network. We work at home and abroad to empower excluded people and marginalised communities to claim their right to health while fighting for universal access to healthcare. In 2021, the network delivered 417 innovative medical programmes and evidence-based advocacy initiatives to improve access to healthcare in 74 countries.

Our expert staff and volunteers find and treat vulnerable people around the world – and they 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 natural disasters.

People in vulnerable situations

This includes advocating for the right to health, in terms of both physical and mental health, across Europe for migrants, people experiencing homelessness, Gypsies and Travellers.

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, and work to empower women and girls around the world to access sexual and reproductive health services.

In the UK, Doctors of the World runs clinics in London, a national advice line, outreach programmes and a policy and advocacy programme. At these volunteer-staffed clinics, we work withmarginalised people such as people seeking asylum, survivors of trafficking, undocumented people, sex workers and people with no fixed address by providing medical care, information and practical support.

Since opening in 1998, Doctors of the World has directly helped more than 21,500 people in the UK.



International

COVID-19 global response

Since its inception, Médecins du Monde has been responding to disease outbreaks in low-income countries around the world.

From the Ebola crises in Sierra Leone and the Democratic Republic of Congo, to plague in Madagascar and cholera outbreaks in Haiti, Angola and Mozambique, our expert staff and volunteers have been on the ground working to limit the spread of disease and its impact on vulnerable populations.

When the COVID-19 pandemic struck, the network's 17 chapters, including the UK, were suddenly faced with a deadly disease outbreak on their own doorsteps, as well as restrictions on the movement of people and shortages of medical supplies.

They overcame these challenges to launch programmes to fight COVID-19 in 67 countries, scaling up operations in countries where programmes already existed and identifying new areas of need.

The effects of COVID-19 were felt worldwide but it was the poorest countries that were and continue to be the hardest hit, with factors such as a pre-existing disease burden, conflict, inadequate shelter and sanitation, and political and economic instability contributing to their vulnerability.

Applying decades of experience fighting disease outbreaks, Doctors of the World worked to limit the spread of COVID-19 and reduce its impact on vulnerable populations.

We did this through activities such as health promotion and awareness raising, training local health workers in infection prevention and control, supplying personal protective equipment, running mobile clinics, and providing psychosocial support to health workers and COVID-19 patients.

We were also able to adapt many of our existing health programmes to address COVID-19 impacts and adapted our operating models to continue supporting excluded communities and ensuring access to healthcare.

UK

Our service users

Everyone living in the UK is entitled to free primary care, regardless of immigration status. Yet 84% of the patients we supported in 2021 were not registered with a GP, despite having lived in the UK for six years on average before accessing our services. 46% of people did not understand the NHS system or their rights to access healthcare.

As the pandemic led to job losses, people who were already vulnerable were plunged into further poverty and destitution. Patient data from 2021 shows that 67% of the patients we asked were homeless or staying in temporary accommodation and 84% of those asked were living below the poverty line (65% and 84% respectively in 2020).

Many of our service users (44%) were people with undocumented immigration status, while 46% were people seeking asylum in the UK (a higher proportion than in 2020 in part due to our outreach services into Home Office accommodation sites). Many were too afraid to see a doctor due to fear of immigration enforcement.

The Home Office has long used the NHS to enforce its 'hostile environment' policies. Stricter policies have been introduced in hospitals that require them to report unpaid bills and patient information 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.

People we serve are routinely dissuaded from accessing vital care due to Home Office encroachment into the health service. Moreover, very ill people have told us that they have been wrongly denied vital treatment for serious conditions such as cancer and heart disease under the current charging regulations, which are complex and often poorly applied. Worryingly, we have heard some pregnant migrant women avoided antenatal care altogether due to fear of high healthcare bills and immigration enforcement.

How we responded

In the clinic, on outreach and through remote consultations, our volunteer doctors and nurses provide consultations and prescriptions for our patients, while 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.

In 2021, we supported more than 900 people through 799 social consultations and 236 medical consultations. The COVID-19 pandemic presented many challenges, but we were able to quickly and safely adapt our services to provide medical care, information, and practical support to people in vulnerable circumstances across the UK.

Working remotely, the advice line team answered 1,325 calls and arranged remote consultations with our doctors, who provided 149 prescriptions free of charge to our service users. Our Safe Surgeries network expanded, reaching over 750 practices across 55 cities and towns, and we continued to advocate for equitable access to healthcare for everyone living in the UK. We also provided outreach to excluded groups in London and launched a pilot project in Birmingham.

Our staff and volunteers also spend many hours 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 are already in a vulnerable situation

¹ Due to changes in our consent process, this data is based on those who provided consent for their data to be included in reports

East London clinic

The East London Clinic is at the heart of what we do in the UK. At the end of March 2020, as the UK went into lockdown due to COVID-19, we temporarily closed the clinic and put the necessary measures in place to begin delivering our services remotely through telephone and video consultations. Our East London clinic reopened in July 2021 initially in a limited capacity due to continuing COVID-19 precautions, prioritising supporting those in the most vulnerable circumstances with face-to-face consultations. alongside our remote services. Meeting the specific needs of our service users and ensuring their safety, along with the safety of our volunteers and staff, has remained at the centre of our operations as our response to COVID-19 continued in 2021.

Despite the many challenges the pandemic presented, we were able to adapt our clinic services quickly and safely to remotely support 900 people through 799 social consultations and 266 medical consultations in 2021. A partnership with Zavamed Healthcare meant service users who had a remote consultation received prescriptions delivered to their home free of charge in lieu of existing arrangements for service users who were seen face to face in clinic.

Advice line

After moving to a remote service in March 2020, our advice line and casework service continued to operate five days a week. Volunteers manning the remote advice line answered 1325 calls in 2021.

The advice line team provides support and expert advice to patients and allied organisations with healthcare access issues. They also spend a considerable amount of 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.

COVID-19 pandemic response

As well as providing medical care, advice, and practical support remotely, our doctors, nurses and caseworkers screened patients for COVID-19, offered information on government guidance in the service user's language, and explained how to access COVID-19 services through the NHS. Advice line data for 2021 shows 14 callers were experiencing symptoms of COVID-19.

Women and children's project

Doctors of the World's female service users are among the most marginalised women in the country and our Women and Children's Project supports hundreds of women and their families each year. In 2021, 42% of our 900 service users were women. 71% of the pregnant women we worked with had not accessed antenatal care before contacting Doctors of the World. Our staff and volunteers provide vital services to these patients, including health assessments, STI screenings, and information and advice on accessing NHS services.

They also spend time advising pregnant women about NHS charges for antenatal care and signpost them to organisations that can help them to negotiate a payment plan. For those who are ineligible for free NHS care, it costs around £7,000 for a package of antenatal care and delivery in an uncomplicated pregnancy.

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. There are also several circumstances in which a women may be eligible for free NHS care which they may not be aware of themselves, in which case Doctors of the World provide advice and advocacy where appropriate.

In 2021, we also supported 130 children aged between 0 and 18 years. We try to ensure the children are safe and are adequately cared for. We help their families to register with a GP and support them to participate in the UK's childhood immunisation programme by signposting and providing information about the process, as well as screening for safeguarding and support needs within families, linking them with other social support services and networks.

During our outreach to Home Office accommodation sites, we identified safeguarding needs of newly arrived asylum seekers who were unaccompanied minors with age disputes and worked with local councils and the wider migrant sector to coordinate a response and investigate the issue with the Home Office.

Outreach services

In 2021, we continued to deliver outreach services including delivering COVID-19 vaccinations in London, and our outreach in hotels accommodating people seeking asylum delivering initial health assessments as well as supporting GP registration. We also continued working with rough sleepers in the City of London, supporting their access to primary healthcare and screening for acute medical needs. We concluded our pilot outreach service in Birmingham in April 2021, having supported 30 people to access healthcare during the project period. Due to the restrictions posed by the COVID-19 pandemic, services were mostly delivered remotely. We continued to provide HIV and STI screening in our clinics, and via outreach services.

New projects

In May 2021, we published a report summarising the extreme unmet health and service needs of sex workers in East London, based on rapid assessment incorporating qualitative (e.g., semi-structured interviews) and quantitative approaches conducted at the height of the pandemic.

We also ran a 12-month project supporting people from the Gypsy, Roma, Traveller, Boater and Showmen communities, a new population for Doctors of the World UK, with extremely high levels of unmet healthcare needs. This project launched in February 2022.

Advocacy work

COVID-19 response

In December 2020 we launched our new COVID-19 Advocacy Project. The project had three key objectives:

- Identify gaps in vaccine roll out policy and implementation, and propose workable solution
- Represent migrant communities and sector with a stake in vaccine roll out
- Provide tailored COVID-19 information for migrant communities

Through the project we secured key clarifications and changes to the vaccination rollout in the UK to make it more inclusive for everyone living in our community. This included clarification on the workings of the National Booking System, NHS England made its "Find a walk-in coronavirus (COVID-19) vaccination site" webpage permanent and UK Health Security Agency (previously Public Health England) clarifying the circumstances in which data is shared with other government authorities as well as the non-chargeable status of the booster jabs.

The translated resources were downloaded over 85,000 times since the beginning of the pandemic, with over 10,000 of those since the beginning of the vaccine project from a purposedly-built website that since its launch in August, the Hub has been viewed 21,000 times.

Safe Surgeries

In 2021 our network of Safe Surgeries continued to expand across the country reaching 636 GP practises by the end of the year. Alongside this, the Initiative has also been endorsed by the British Medical Association, the Royal College of GP and promoted by NHS England as one key solution to support GP registration in our patient groups during the pandemic.

Challenging the hostile environment

As part of our work challenging the hostile environment in healthcare, we commissioned a report by the Institute of Public Policy Research (IPPR) that proposes simple and workable reforms to migrant healthcare policy that would improve access to all NHS services for everyone living in the UK.

The report proposes changing the current policy so that everyone who is living in the UK, regardless of their immigration status, is eligible for free secondary healthcare. This means when seeking medical care, a person would no longer need to arbitrarily prove their immigration status.

Collaborative work

Amongst the 40 media pieces we secured during the Vaccine Advocacy Project, the most high profile one was the joint investigation by the Bureau of Investigative Journalism, The Independent² and Channel 4. This gave us the opportunity of launching a 'Write to your MP' action as part of the Hands Up for Our Health Coalition, of which Doctors of the World is a key founder and convener. The action called on MPs to improve access to vaccines in their constituency resulted in 1,094 letters sent to MPs.

² https://www.independent.co.uk/news/ uk/home-news/undocumented-vaccinecovid-nhs-migrants-uk-b1882555.html

Our organisation

Board of Trustees

The capacity and expertise of our Board of Trustees was expanded with the addition of four new board members who brought expertise in the legal field, lived in experience and the medical profession.

Strategic Plan 2020-2022

In 2020, we started working towards the aims and objectives of the Strategic Plan 2020–2022. The plan was developed in 2019 in collaboration with staff, trustees, and volunteers, and sets clear goals for the coming years.

Despite the uncertainty created by the COVID-19 pandemic, the plan remained relevant throughout 2020 and we made good progress towards the objectives. For example, we achieved our target for unrestricted funding in September – three months earlier than forecast – a good step towards achieving our objective of financial independence.

Remote working

The safety of our staff, volunteers and patients is paramount. In March 2020, following the arrival of COVID-19, we reviewed and re-orientated our work practice and service provision, supporting staff and volunteers to adopt remote working practices. We also welcomed new staff and volunteers, who were provided with office equipment and onboarded remotely.

We provided information on financial assistance for remote working and regularly consulted with staff and volunteers on their needs and preferences for a future return to the office. When COVID-19 restrictions permitted, we reopened the East London clinic with a revised operating model, and robust infection control measures on resuming face to face care, while also organising regular online meet ups to promote staff wellbeing.

Co-production with experts by experience

In 2021, we continued implementing and developing our co-production project in partnership with our expert by experience advisory group, the National Health Advisors (NHA), to ensure refugees and migrants have greater influence over Doctors of the World's work. Throughout 2021, the NHA group worked in partnership with DOTW UK to collectively deliver the organisation's mission, including:

- Contributing to the inclusive recruitment of two trustees with lived experience and health exclusion onto the DotW Board (joined 2022)
- Delivering 9 training sessions to migrant groups on access to healthcare and vaccine confidence
- Attending NHS workshops to contribute to the Inclusion Health conversations and health inequalities initiatives (Core20PLUS5)
- Giving interviews to NHS
 Digital to test a new online GP
 registration platform

- Producing accessible leaflets on how to navigate NHS services for Afghan and Ukrainian arrivals and other migrants
- Supporting media communication for Safe Surgeries
- Advising Healthwatch England in their campaign research work on use of translation and interpretation services when accessing healthcare.
- Becoming peer researchers on a major research project with University College London which aims to evaluate and scale up our clinic services and Safe Surgeries work
- Joining a rally to stand against the new Nationality and Borders Bill to highlight the negative health implications of the proposed changes in the asylum legislation.

Our co-produced resources have reached thousands of people;

- our COVID-19 vaccine guidance was downloaded/ viewed 4800 times
- our GP registration animation and leaflets were downloaded/ viewed more than 2000 times
- COVID-19 vaccine confidence toolkit and videos were downloaded/viewed 1600 times in 2021.

The NHA group continued to work as an equal partner in the project and developed guidance and governance documents to champion co-production within and beyond the Doctors of the World.

Racial and social justice at Doctors of the World UK

In 2020, we carried out a review of diversity and inclusion at Doctors of the World UK, surveying staff and volunteers (including trustees) to better understand the challenges we face in addressing inequalities that exist in the organisation. The survey was completed by 77% of trustees, 100% of Senior Management Team (SMT) staff, 90% of non-SMT staff and 91% of volunteers.

Although we understood that there were areas of the organisation that required significant change to reflect the diversity of the communities we serve, the survey highlighted some issues particularly starkly. It was clear that people who identify as Black, Asian and minority ethnic were underrepresented in Doctors of the World's leadership and disproportionately held lower paid and more insecure roles within the organisation. We recognise that the issues identified in the survey are likely to reflect structural inequality within the organisation, require further exploration and we will prioritise investigation and ensure we address issues and determinants.

Following this initial survey, we established an advisory group to advise on how to take the findings of the survey forward. The group consists of staff, both SMT and non-SMT, volunteers (including trustees) and National Health Advisors, who provide scrutiny and advice on Doctors of the World's progress in achieving organisational goals related to racial and social justice within the organisation.

Doctors of the World's goals are:

- We will hold ourselves to a higher standard than the rest of society when it comes to racial equality and social justice.
- We will challenge structural racism in society, the third sector and our own organisation.
- We will build, retain, and develop a workforce that reflects the diversity of the UK and the people who use our services, from leadership roles to people entering the workforce for the first time.
- Everyone who works or volunteers at Doctors of the World, and those who use Doctors of the World services, will have an equal opportunity to succeed and thrive within the organisation.
- We will be proactive in maintaining a vision of social issues that need challenging.

To live up to our anti-racist values and commitment to racial justice, as an organisation we will make concrete changes to address the inequality that exists within our own organisation, continue to monitor our progress, and strive to do better.



International

COVID-19

As COVID-19 causes suffering, illness, and death around the world, the Médecins du Monde network's global response to the pandemic will continue. Doctors of the World UK will promote the network's efforts to curb the spread of COVID-19 and to protect the most vulnerable, while building local capacity and calling for universal access to healthcare, including COVID-19 vaccination. Where unmet financial needs arise, we will respond by launching fundraising appeals where necessary.

UK aid cuts

In 2020, the UK Government announced that it would cut aid spending from 0.7% of national income to 0.5% – a reduction of more than £4 billion. The cuts are not split evenly, with some programmes having funding reduced by 85% or more, and affect conflict-ravaged countries such as Syria and Yemen, where the Médecins du Monde network runs health programmes. With the Bond network of non-government organisations working in international development, we will continue to urge the government to reconsider aid cuts and to reinstate the commitment to 0.7% of national income.

Disasters and emergencies

Doctors of the World UK 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.

Programmes

We will continue to offer a range of services — via our East London clinic, remotely via our national advice line and via outreach to support the many people living in the UK who find it impossible to access mainstream health services, despite being fully entitled to them.

We will focus on restabilising our core services post the COVID-19 pandemic, re-recruiting clinical and non-clinical volunteers to support the reopening our East London clinic to full capacity and re-establishing our face-to-face Women and Children's services. We will also embed our remote clinical consultations - which evolved due to the COVID-19 pandemic – into our core service delivery, so that we are able provide full social and medical consultations to those unable to reach our clinics going forwards,

As our face-to-face services reopen with more capacity, we will consolidate our new approach to HIV and STI screening in our East London clinic, training staff and volunteers on best practice in offering and supporting screening to overcome misconceptions, enable informed decision making thereby driving uptake. We also intend to begin the process of restoring the provision of key healthcare services delivered in partnership with other organisations at our East London clinic before the pandemic, such as optical services and family planning.

Our outreach services continue to broaden. In 2022 we will be working with rough sleepers in two London boroughs, we will continue to work in Home Office initial accommodation, and we will continue our newly founded work with Gypsy, Roma, Traveller, Boater and Showman communities, learning about the specific healthcare access needs and exclusions experienced by people from these communities, and supporting them to obtain the healthcare they are entitled to.

Expert by Experience work

We will continue to work in partnership with our National Health Advisor group to embed coproduction principles across the organisation This work will focus both on influencing the policies and practices of decision makers at government level and within the healthcare system and contributing to agenda-setting and decision making within our organisation.

The NHA group will continue to shape services, policy, and campaign activities and engage with migrant communities about their right to health through training sessions and resources.

Policy and advocacy

We will continue to produce translated resources to help ensure migrant communities understand their healthcare rights in the UK and can access essential information on health topics and services in their language.

We will also work to ensure equal access to COVID-19 vaccination through the COVID-19 Vaccine Advocacy Project, drawing on the experiences of our patients and our links with clinicians and migrant and health organisations to influence the UK's vaccination programme and to produce resources for patients, service providers and policymakers.

As demand for our expertise in refugee and migrant healthcare rights grows, we will continue to deliver training and information sessions to key stakeholders, including healthcare professionals and NHS staff. We will expand the Safe Surgeries national network to improve access to healthcare services for excluded groups across the UK. In partnership with NHS England, we have launched an e-learning module that will make our Safe Surgeries training more accessible than ever. 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.

Lastly, we will publish testimonies and analysis the experiences of our patients to drive change in key policy areas. We will continue to engage with the government, politicians, and other key 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, contributing to international policy actions and reports.

Organisational structure

Overview

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 monthly 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 Development who is responsible for executing the strategic and operational plans agreed by the trustees.

A Senior Management Team meets weekly. It is responsible for delivery of the organisation's strategy and policies.

Senior Management Team

- Director of Development
- Director of Partnerships and Strategic Projects
- Associate Director of Research
- · Head of Policy and Advocacy
- · Head of UK Services
- Head of Finance

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 with an open and transparent process with interview. Applications are treated equally regardless of their source. The aim is to have a Board that is balanced in terms of diversity and that 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, 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 to 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 and enable us to deliver our strategic 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 people in vulnerable circumstances depends upon support from volunteers. They are at the heart of our organisation.

In the UK, volunteers staff our clinics, run our advice line and casework services, and help run our administrative office. During the COVID-19 pandemic, our clinical and non-clinical volunteers worked from home to continue to deliver the services people needed. We ensure our team is fully equipped and supported to face the challenges inherent in this kind of work.

During the pandemic, we adapted our training and supervision mechanisms to ensure our volunteers were well supported throughout their work with us.

Overseas, we depend upon the skills, dedication, and determination of a broad range of volunteers to deliver network initiatives. They work hard to coordinate emergency and long-term programmes in conflict and non-conflict settings to ensure that medical care is available to those who need it most.

Fundraising approach

Our volunteers and frontline staff make such a difference to people's lives because of their expertise and empathy. We want all 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 our fundraising inhouse as much as possible, 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 a consultant to solicit donations on our behalf by email and a digital mobilisation agency to craft a fundraising campaign. 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 Mailing Preference Service.
- · 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 2021, 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 are 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 our work simply would not 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

Overview

Total income for the year was £1,585,073 (2020: £1,750,332), whilst expenditure was £1,625,924 (2020: £1,445,144).

Of these amounts, restricted income during 2021 was £742,831 (2020: £1,034,150) and restricted expenditure was £875,942 (2020: £815,277), the decrease in income reflecting reduction of COVID funding that was received in 2020.

2021 saw the unrestricted fund increase to £264,212 (2020: £177,520) mainly due to the surpluses remaining on project that had closed during the year. The Board of Trustees regularly undertakes an assessment of risks, including financial risks, and ensures that reserves are maintained at a level that will ensure that the organisation's core activities continue. The Board closely monitors the financial performance of the organisation through monthly reviews of financial information, including monitoring performance against the latest Budgetary information.

The sources of income the charity uses have been reliable against forecast. The pandemic 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 2022 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 £264,212 (2020: £177,520 and restricted reserves were £299,367 (2020: £426,910).

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 2022. Doctors of the World UK does not carry any designated funds. £238,648 unrestricted reserves are available to meet overheads and/or undertake charitable actions as decided by the trustees and management as well as 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 2021, the unrestricted reserve represented 3.59 months of budgeted costs (2020: 4.06 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 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 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 quarterly.

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/	Daily monitoring of media activity.
support caused by damage to the organisation reputation	Organisational policies in place to ensure best practice governance and media communication protocols.
	Reputational crisis management protocol agreed.
COVID-19 impact on	Weekly report on income against targets.
fundraising and operations	Monthly flash report on financial position.
	COVID-19 to be added to the Risk Register.
	Treasurer informed of fundraising underperformance, if it occurs.

Acknowledgement 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, Shobi Khan. 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 2024.

Donors and supporters

Barrow Cadbury Trust

Canary Wharf Management

City Bridge Trust

City and Hackney Clinical Commissioning Group

City of London Corporation

Elton John Foundation

Fast Track Cities

Greater London Authority

Imperial College London

Joseph Rowntree Charitable Trust

London Catalyst

London Community Response Fund

Metro Centre (FTC project)

Metropolitan Housing Trust Ltd

NHIR

NHS England

Paul Hamlyn Foundation

Pickwell Foundation

Refugee Action

Sam and Bella Sebba Charitable Trust

The Tolkien Trust

The AB Charitable Trust

Tower Hamlets Clinical Commissioning Group

Trust for London

University of Birmingham

University College London

University College London Hospitals NHS Foundation Trust

We would like to thank all the donors who helped us in 2021 and whose ongoing support makes it possible for us to continue to provide access to healthcare for people in vulnerable situations, 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 situation 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;
- 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.

As far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware:
- 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 27th September 2022 and signed on its behalf by:

James Elst, on

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 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Doctors of the World UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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; and
- 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 directors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- · We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/ auditorsresponsibilities. This description forms part of our auditor's report.

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: 28th September 2022

for and on behalf of Sayer Vincent LLP Statutory Auditor Invicta House, 108–114 Golden Lane LONDON, EC1Y OTL

Statement of financial activities (incorporating an income and expenditure account) For the year ended 31 December 2021

				2021			2020
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	644,241	22,804	667,045	668,001	54,621	722,622
Charitable activities							
International actions	3	-	156,057	156,057	-	25,947	25,947
National actions	3	177,139	563,970	741,109	47,604	953,582	1,001,186
Other income – desk licence fees		20,862	-	20,862	577	-	577
Total income	•	842,242	742,831	1,585,073	716,182	1,034,150	1,750,332
Expenditure on:							
Raising funds	4	446,419	-	446,419	466,747	-	466,747
Charitable activities							
International actions	4	22,629	165,513	188,142	21,942	40,833	62,775
National actions	4	257,932	733,431	991,363	141,178	774,444	915,622
Total expenditure		726,980	898,944	1,625,924	629,867	815,277	1,445,144
Net expenditure before transfers	6	115,262	(156,113)	(40,851)	86,315		305,188
Transfers between funds		(28,570)	28,570	-	3,927	(3,927)	-
Net outgoing resources and net movement in funds		86,692	(127,543)	(40,851)	90,242	214,946	305,188
Reconciliation of funds:							
Total funds brought forward		177,520	426,910	604,430	87,278	211,964	299,242
Total funds carried forward		264,212	299,367	563,579	177,520	426,910	604,430

			2021		2020
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		112,912	_	48,008
			112,912		48,008
Current assets:					
Stock	12	2,286		1,599	
Debtors	13	271,251		229,154	
Cash at bank and in hand		510,850		666,975	
		784,387		897,728	
Liabilities:					
Creditors: amounts falling due within one year	14	333,720		341,306	
Net current assets			450,667	_	556,422
Total net assets	15		563,579	_	604,430
The funds of the charity:					
Restricted income funds	16		299,367		426,910
Unrestricted income funds	16		264,212		177,520
Total charity funds			563,579	_	604,430

Approved by the trustees on 27^{th} September 2022 and signed on their behalf by:

Dr James Elston

James Elston

President

Statement of cash flows

For the year ended 31 December 2021

	Note		2021		2020
		£	£	£	£
Cash flows from operating activities					
Net cash (used in) / provided by operating activities	17		(59,631)		276,964
Cash flows from investing activities					
Purchase of fixed assets		(96,494)		(14,015)	
Net cash used in investing activities			(96,494)		(14,015)
net cash asca in investing activities			(30,434)		(11,013)
Change in cash and cash equivalents in the year			(156,125)		262,949
Cash and cash equivalents at the beginning of the year			666,975		404,026
Cash and cash equivalents at the end of the year			510,850	_	666,975

Notes to the financial statements

For the year ended 31 December 2021

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

For the year ended 31 December 2021

1 Accounting policies (continued)

I) 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

Restricted fixed assets are initially recognised within restricted funds. Following completion of the programme the asset and any associated depreciation are derecognised and transferred into unrestricted funds.

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.

g) 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.

For the year ended 31 December 2021

2a Income from donations and legacies (current year)

			2021
	Unrestricted	Restricted	Total
	£	£	£
Functioning grants from Médecins du Monde France	168,652	-	168,652
Other donations and gifts	475,588	22,804	498,392
	644,241	22,804	667,044

2b Income from donations and legacies (prior year)

			2020
	Unrestricted	Restricted	Total
	£	£	£
Functioning grants from Médecins du Monde France	191,000	-	191,000
Other donations and gifts	477,001	54,621	531,622
	668,001	54,621	722,622

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £161,237 (2020: £152,063) and no Digital Support in 2021 (2020: £1,576)

For the year ended 31 December 2021

3 Income from charitable activities

Unrestricted Restricted Total Total					
Hackney CCG - - - 37,200 Tampon Tax Project Women's Migrant Hub - - - 22,590 Haringey Council - - - 6,324 Trust for London Right to Care - 37,500 37,500 75,250 Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - - - 12,478 NHS England - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 77,400 - 77,400 -				2021	2020
Hackney CCG - - - 37,200 Tampon Tax Project Women's Migrant Hub - - 22,590 Haringey Council - - 6,324 Trust for London – Right to Care - 37,500 37,500 75,250 Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 24,288 189 Lottery - - 63,551 City of London 84,739 - 84,739 70,154 156		Unrestricted	Restricted	Total	Total
Tampon Tax Project Women's Migrant Hub - - - 22,590 Haringey Council - - 6,324 Trust for London – Right to Care - 37,500 37,500 75,250 Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 24,288 88 Big Lottery - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,995 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust		£	£	£	£
Haringey Council - - 6,324 Trust for London – Right to Care 37,500 37,500 75,250 Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 24,288 24,288 22,492 24,288 24,288 28 22,492 24,288 24,288 28 26,511 26,551 26,551 26,551 26,551 26,551 27,502 26,2492 24,288 28 28,739 70,154 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 27,015 <td< td=""><td>Hackney CCG</td><td>-</td><td>-</td><td>-</td><td>37,200</td></td<>	Hackney CCG	-	-	-	37,200
Trust for London — Right to Care - 37,500 37,500 75,250 Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 24,288 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 741,109 1,0	Tampon Tax Project Women's Migrant Hub	-	-	-	22,590
Trust for London GLA - 48,557 48,557 - Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970	Haringey Council	-	-	-	6,324
Tolkien Trust - - - 160,000 Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 22,492 24,288 Big Lottery - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 55,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25	Trust for London — Right to Care	-	37,500	37,500	75,250
Paul Hamlyn Foundation - 74,300 74,300 67,200 Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 156,057 155,500 - Sub-total for Inter	Trust for London GLA	-	48,557	48,557	-
Joseph Roundtree Charitable Trust - 56,972 56,972 56,440 British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions </td <td>Tolkien Trust</td> <td>-</td> <td>-</td> <td>-</td> <td>160,000</td>	Tolkien Trust	-	-	-	160,000
British Red Cross Society (Children in Need) - - - 12,478 NHS England - 22,492 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 25,947	Paul Hamlyn Foundation	-	74,300	74,300	67,200
NHS England - 22,492 22,492 24,288 Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 25,947	Joseph Roundtree Charitable Trust	-	56,972	56,972	56,440
Big Lottery - - - 63,551 City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 25,947	British Red Cross Society (Children in Need)	-	-	-	12,478
City of London 84,739 - 84,739 70,154 The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 25,947	NHS England	-	22,492	22,492	24,288
The Metro Centre Ltd and Spectre CIC - 79,995 79,995 59,996 University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 25,947	Big Lottery	-	-	-	63,551
University College London - 23,737 23,737 - North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 - Sub-total for International Actions - 156,057 25,947	City of London	84,739	_	84,739	70,154
North East London CCG 77,400 - 77,400 - City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	The Metro Centre Ltd and Spectre CIC	-	79,995	79,995	59,996
City Bridge Trust - 65,000 65,000 52,500 Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	University College London	-	23,737	23,737	-
Other income from National Actions 15,000 155,418 170,418 293,215 Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	North East London CCG	77,400	-	77,400	-
Sub-total for National Actions 177,139 563,970 741,109 1,001,186 MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	City Bridge Trust	-	65,000	65,000	52,500
MdM Spain - European Union Aid - 557 557 25,947 Elton John AIDS Foundation - Armenia - 155,500 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	Other income from National Actions	15,000	155,418	170,418	293,215
Elton John AIDS Foundation - Armenia - 155,500 - Sub-total for International Actions - 156,057 156,057 25,947	Sub-total for National Actions	177,139	563,970	741,109	1,001,186
Elton John AIDS Foundation – Armenia - 155,500 - Sub-total for International Actions - 156,057 156,057 25,947					
Sub-total for International Actions - 156,057 156,057 25,947	MdM Spain – European Union Aid	_	557	557	25,947
	Elton John AIDS Foundation - Armenia	-	155,500	155,500	_
Total income from charitable activities 177.139 720.028 907.167 1.027.122	Sub-total for International Actions		156,057	156,057	25,947
10tal income from charitable activities 1/7,133 /20,020 697,167 1,027,133	Total income from charitable activities	177,139	720,028	897,167	1,027,133

Other income from National Actions includes the donation of volunteer time and programme expenses for clinic and caseworker activities to the value of £49,756 (2020: £103,178).

For the year ended 31 December 2021

4a Analysis of expenditure (current year)

		Charitable activities				
	Cost of raising funds	International actions	National actions	Governance costs	Support costs	2021 Total
	£	£	£	£	£	£
Staff costs (Note 7)	167,992	2,893	528,947	7,023	74,676	781,531
Fundraising and publicity costs	55,187	-	-	-	-	55,187
Direct activity costs	84,830	2,398	161,277	-	-	248,505
Grant funding (Note 5)	-	154,714	-	-	-	154,714
Other costs	17,469	25,713	-	10,283	332,522	385,987
	325,478	185,718	690,224	17,306	407,198	1,625,924
Support costs	113,918	2,424	290,856	-	(407,198)	_
Governance costs	7,023	-	10,283	(17,306)	-	-
Total expenditure 2021	446,419	188,142	991,363			1,625,924

Of the total expenditure, £749,982 was unrestricted and £875,942 was restricted.

4b Analysis of expenditure (prior year)

		Charitable activities				
	Cost of raising funds	International actions	National actions	Governance costs	Support costs	2020 Total
	£	£	£	£	£	£
Staff costs (Note 7)	181,630	494	426,047	-	78,971	687,142
Fundraising and publicity costs	62,538	-	-	-	-	62,538
Direct activity costs	-	1,053	348,397	-	-	349,450
Grant funding (Note 5)	-	39,286	-	-	-	39,286
Other costs	-	-	-	10,336	296,392	306,728
	244,168	40,833	774,444	10,336	375,363	1,445,144
Support costs	222,579	21,942	130,842	-	(375,363)	_
Governance costs	-	-	10,336	(10,336)	-	_
Total expenditure 2020	466,747	62,775	915,622			1,445,144

Of the total expenditure, £629,867 was unrestricted and £815,277 was restricted.

For the year ended 31 December 2021

5 Grant making

2020
£
29,175
10,111
39,286

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:

This is stated after charging / crediting.		
	2021	2020
Depreciation	31,589	22,459
Operating lease rentals:		
Property	21,351	21,351
Equipment	2,076	1,020
Auditor's remuneration (excluding VAT):		
Audit	8,200	7,800
Foreign exchange loss / (gain)	2,128	(3,938)

For the year ended 31 December 2021

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

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	693,182	611,168
Social security costs	50,860	45,284
Employer's contribution to defined contribution pension schemes	37,489	30,690
	781,531	687,142

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

	2021	2020
£70,000 - £79,999	-	1
£80,000 - £89,999	1	-

The total employee benefits (including pension contributions) of the key management personnel were £266,440 (2020: £280,721).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil)..

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £451 (2020: £268) incurred by 1 (2020: 2) member relating to attendance at MDM Network Meeting.

8 Staff numbers

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

	2021	2020
	No.	No.
International actions	0.1	0.5
National actions	18.0	17.7
Fundraising and Communications	4.9	3.5
Office management and admin	5.0	3.0
Total headcount	28.0	24.7

For the year ended 31 December 2021

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	149,714	168,652	_	173,620	84,395

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	76,897	41,374	69,947	188,217
Additions in year	22,472	7,827	66,195	96,494
Disposals in year	-	-	-	-
At the end of the year	99,369	49,200	136,142	284,711
Depreciation				
At the start of the year	70,536	27,922	41,752	140,209
Charge for the year	7,697	6,139	17,754	31,589
Disposals in year	-	-	-	-
At the end of the year	78,232	34,061	59,505	171,799
Net book value				
At the end of the year	21,137	15,139	76,636	112,912
At the start of the year	6,361	13,452	28,195	48,008

All of the above assets are used for charitable purposes.

For the year ended 31 December 2021

12 Stock			
		2021	2020
		£	f
Medical supplies		2,286	1,599
		2,286	1,599
13 Debtors			
13 Deptors			
		2021	2020
		£	
Other debtors		142,176	89,991
Prepayments		37,170	39,622
Accrued income		91,905	99,541
		271,251	229,154
14 Creditors: amounts falling due within one y	ear		
		2021	2020
		£	1
Trade creditors		233,456	222,287
Taxation and social security		17,783	15,855
Other creditors		13,648	29,175
Accruals		68,833	71,342
Pension contributions		-	2,647
		333,720	341,306
15a Analysis of net assets between funds (cui	rent year)		
	General		
	unrestricted	Restricted	Total funds
	£	£	
Tangible fixed assets	25,564	87,348	112,917
Net current assets	238,648	212,019	450,667
Net assets at the end of the year	<u>264,212</u>	299,367	563,579
15b Analysis of net assets between funds (pri	or year)		
	<u> </u>		
	General unrestricted	Restricted	Total fund:
	£	£	1
Tangible fixed assets	5,024	42,984	48,008
	172 406	202.026	EE6 422
Net current assets	172,496	383,926	556,422

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
National actions					
London Clinics					
Volunteer donations in kind	-	42,156	(42,156)	-	-
Other restricted donations and grants	44	68,997	(67,649)	-	1,392
Young Refugees Health & Welfare British Red Cross Society	7,403		(7,048)		355
,	7,403		(7,040)		333
Clinic move to Stratford	46.766		(42.046)		2 222
Other restricted donations	46,766	-	(42,946)	-	3,820
Right to Care Project					
Trust for London	55,198	111,257	(117,607)	-	48,848
Mobile Clinic - Outreach					
Other restricted donations and grants	82,566	85,867	(136,482)	-	31,952
Volunteer donations in kind	-	7,600	(7,600)	-	-
Mobile Clinic - Vehicle					
Help Refugees	13,249	_	668	_	13,917
Other restricted Donations	-	20,000	-	_	20,000
MdM Network Observatory Report					
MdM USA - Open Society Foundation	2,861	_	(2,861)	-	_
	·		, , ,		
Safer Surgeries Project	56.556	44.200	(50,000)		40.057
Paul Hamlyn Foundation	56,556	44,300	(59,899)	-	40,957
Clinical Commissioning Groups	1,502	16,560	(4,863)	-	13,199
Joseph Roundtree Charitable Trust	(3,497)	36,972	(26,989)	-	6,487
Policy & Advocacy - General	3,301	30,564	(22,183)	-	11,682
Tolkien	108,404	-	(44,169)	-	64,235
Other restricted donations	55,200	122,502	(151,648)	-	26,054
International actions					
Gaza Appeal	(23,002)	_	_	23,002	_
Yemen	9,944	-	-	-	9,944
MDM France	449	-	-	-	449
EU Aid Projects	(20,701)	-	15,133	5,568	-
Mozambique Appeal	284	-	(284)	-	-
Refugee Appeals	20	557	(577)	-	-
East Africa Famine Appeal	(46)	-	46	-	-
Global Clinic Crowdfunder	7,733	-	(1,656)	-	6,077
Elton John AIDS Foundation - Armenia	-	155,500	(155,500)	-	-
Other restricted donations	22,675	-	(22,675)	-	-
Total restricted funds	426,910	742,831	(898,944)	28,570	299,367
Unrestricted funds:					
General funds	177,520	842,242	(726,980)	(28,570)	264,212
Total unrestricted funds	177,520	842,242	(749,982)	(28,570)	264,212
Total funds	604,430	1,585,074	(1,625,924)		563,579
	_	_	_	_	_

	At the start of the year	Income & gains	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
National actions					
London Clinics					
Volunteer donations in kind	-	103,178	(103,178)	-	-
Other restricted donations and grants	44	-	-	-	44
Young Refugees Health & Welfare					
British Red Cross Society	19,366	12,478	(24,441)	-	7,403
Clinic move to Stratford					
Other restricted donations	8,455	249,495	(211,184)	-	46,766
Right to Care Project					
Trust for London	26,047	75,250	(46,099)	-	55,198
Mobile Clinic - Outreach					
Other restricted donations and grants	637	141,178	(59,249)	_	82,566
Volunteer donations in kind	-	-	-	-	-
Mobile Clinic - Vehicle					
Help Refugees	22,527	_	(9,278)	_	13,249
MdM Network Observatory Report					
MdM USA – Open Society Foundation	2,861	_	_	_	2,861
. ,	,				,
Safer Surgeries Project Paul Hamlyn Foundation	56,139	67,200	(66,783)	_	56,556
Clinical Commissioning Groups	18,178	-	(16,676)	_	1,502
		10.406			
Joseph Roundtree Charitable Trust	11,502	18,486	(33,485)		(3,497)
Policy & Advocacy - General	18,002	99,869	(114,570)	-	3,301
Tolkien	-	130,000	(21,596)	-	108,404
Other restricted donations	437	126,191	(67,501)	(3,927)	55,200
International actions					
Gaza Appeal	_	_	(23,002)	_	(23,002)
Ebola Appeal	8,311	-	(8,311)	-	-
EU Aid Projects	(27,018)	10,825	(4,508)	-	(20,701)
Mozambique Appeal	284	-	-	-	284
Refugee Appeals	1,814	-	(1,794)	-	20
East Africa Famine Appeal	274	-	(320)	-	(46)
Global Clinic Crowdfunder	10,631	-	(2,898)	-	7,733
Other restricted donations	33,473	-	(404)	-	33,069
Total restricted funds	211,964	1,034,150	(815,277)	(3,927)	426,910
Unrestricted funds:					
General funds	87,278	716,182	(629,867)	3,927	177,520
Total unrestricted funds	87,278	716,182	(629,867)	3,927	177,520
Total funds	299,242	1,750,332	(1,445,144)		604,430

For the year ended 31 December 2021

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

	2021	2020
	£	£
Net expenditure for the reporting period	(40,851)	305,188
(as per the statement of financial activities)		
Depreciation charges	31,589	22,459
Increase in stocks	(687)	653
Increase in debtors	(42,097)	(45,769)
Decrease in creditors	(7,586)	(5,567)
Net cash used in operating activities	(59,631)	276,964

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	
	2021	2020	2021	2020
	£	£	£	£
Less than one year	29,296	30,000	3,267	2,094
One to five years	46,385	77,500	-	885
	75,681	107,500	3,267	2,979

20 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