



REPORT AND FINANCIAL STATEMENTS



FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

Welcome from the president	3
Trustees' report	4
What we do and why we do it	5
Our work in the UK	6
Our work overseas	13
Organisational structure	15
Financial review and highlights	17
Acknowledgement of support	19
Independent auditors' report	20
Statement of financial activities	23
Balance sheet	24
Statement of cash flows	25
Notes	26



Things are getting harder in the UK. Cost of living rises are really starting to bite. It is not an easy time to be generous. Our NHS is creaking badly. We are all very busy and at times it can be hard to think and see beyond the boundaries of our everyday. It takes effort to consider the problems faced by people who need help and support such as people seeking asylum, people experiencing homelessness and other excluded communities living across the UK. It is easier to keep our heads down especially when there are very powerful narratives put forward in the media, in politics and society which effectively deflect and distract us from accepting what is in front of us, and ultimately 'dehumanise' and place blame on those who need our help.

For Doctors of the World, it is our job to listen, to see, to seek to understand and to help.

As a humanitarian organisation, we exist to support people in extreme need, wherever they are, and whoever they are. We serve people living in vulnerable circumstances, excluded from society and with real barriers to accessing healthcare. We act based on need alone. We do not distinguish on the basis of nationality, race, gender, religious belief, class or political opinion. We support the person, regardless of the politics or societal context and we ignore the prevailing narratives.

Doctors of the World are not here to blame, to cast aspersions or provoke guilt. What we will do is speak out when we need to. We

will advocate for those in need and whose voice is not heard. We will call out the unacceptable, intolerable and challenge injustices. We will call for change where it is needed, say what needs to be done and do all we can to try move things in the right direction. Our voice is not always popular, but it is necessary.

Our clinical services support individuals directly in the UK. We do and will continue to support as many people as we can and be as impactful and compassionate as possible. Unfortunately, it feels as though the number of people that need us is growing exponentially, and barriers to their accessing healthcare are more substantial.

2022 has been a year of conflict and humanitarian crisis. The Ukraine war has felt very close to home particularly for our organisation. In the first weeks of the war the areas we were providing services were overrun. Doctors of the World as part of the Médecins du Monde network needed to ensure staff safety and look to rebuild in responding to a humanitarian crisis. We have since supported service provision for many thousands of people displaced and who have lost access to healthcare. Again, the needs to be addressed by our international operations are huge and growing.

Despite all the challenges and the expanding needs, we are delivering, seeing successes, and making an impact both in the UK and internationally. We have built upon the great work of the organisation during the Covid-19 pandemic

and our influence is growing. Our advocacy work is incredibly impactful, and we are effectively mobilising, leading and coordinating efforts in partnership with other organisations including working 'with the system' to implement solutions to complex problems such as ensuring GP access for people in temporary asylum accommodation or those who are homeless. Our service provision is holistic, and person centred. It is heartening to hear how much this is valued by the people we serve. We work with people to make a difference and we are very grateful to the over 1500 General Practices that have worked with us to become Safe Surgeries.

2022 has been a year of evolution and strengthening for our organisation. We have new executive leadership, and we are delighted that Simon Tyler joined us as Executive Director. Simon and his senior team have done an immense job in the last year. Our trail blazing National Health Advisors (experts by experience) have continued to effect change within and beyond our organisation.

I would like to thank our staff and volunteers who consistently go above and beyond the call of duty to deliver for those who need us.

Finally, a huge thank you to all our supporters. It is only with your support that we can do anything at all. Your donations, especially in these times of constraint, are more valuable than ever.

Dr James Elston
President

**WELCOME FROM
THE PRESIDENT**



TRUSTEES' REPORT

The trustees present their report together with the audited financial statements for the year ended 31 December 2022.

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 James Elston

President

Elaine Connor (Resigned 5th May 2022)

Treasurer

Julia McDonald (Appointed 6th May 2022)

Treasurer

Dr Hannah Theodorou

Joint Vice President

Dr Lisa Harrod-Rothwell

Joint Vice President

Dr Peter Gough (Resigned 23rd March 2023)

Karl Shuker (Resigned 10th October 2023)

Dr Tim Dudderidge (Resigned 25th January 2023)

Avril Lee

Colin Herrman

Philomène Uwamaliya (Appointed 4th Feb 2022)

Noon Sharif Ali Gigir (Appointed 4th Feb 2022, Resigned 10th October 2023)

Srijamya Raghuvanshi (Appointed 25th August 2022)

Registered office (since July 2023)

The People's Place
80-92 High Street
London E15 2NE

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 & 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 2022, the network delivered 417 innovative medical programmes and evidence-based advocacy initiatives to improve access to healthcare in 71 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
We advocate for the right to health for all, both physical and mental health, including refugees and migrants, people experiencing homelessness, and people part of the Gypsy, Roma, Traveller, Showman and Boater communities.

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. With an incredible team of volunteers, we support marginalised people such as people seeking asylum, survivors of trafficking, undocumented people, and people with no fixed address by providing medical care, information, and practical support.

In 2022 we supported over 2,000 people in the UK alongside our work to help those living through crisis abroad, specifically with our projects in Ukraine and surrounding countries.



**OUR WORK
IN THE UK**

WHO WE HELP

Everyone living in the UK is entitled to free primary care, regardless of immigration status. Yet 97% of the patients we supported in 2022 had no access to healthcare.

To access primary care services in the UK a person must be registered with a GP and have an NHS number. GP practices may request proof of residential address and ID for registration, and an inability to provide these can lead to being wrongly denied GP registration. Other barriers include limited support for those for whom English is not a first language, a general lack of information about rights, restrictive laws that prevent people without status from accessing free NHS hospital care, discrimination, fear of arrest, immigration enforcement and technological barriers such as availability of internet or phone credit.

"In my area, I have two GPs closer to my house. One of them refused to register me because they said I'm not from here, so they just didn't want me to be registered there because I am from another place."

Doctors of the World patient

Following our support, 90% of our patients were able to safely register with GP services.



HOW WE HELP

Since 2006, we have run the only voluntary sector clinic in the UK designed specifically to meet the needs of migrants, refugees, undocumented or excluded people living in the UK. 70% of our clients are forced to live in unstable accommodation and 84% live below the poverty line.

Our CQC registered clinic, national advice line and outreach work provide free and accessible medical support. This work is delivered by a team of over sixty volunteers, made up of doctors, nurses, support workers and case workers supervised by our expert staff.

In our clinics, volunteer GPs and nurses conduct medical consultations, treat patients, offer free of charge prescriptions and write clinical letters to a person's new GP with the detailed clinical information we have taken the time to collect. We call prospective GP surgeries to ensure any barriers to registering with a GP are eliminated. Understanding the significant impact that wider issues such as housing,

destitution and immigration can have on someone's health, we signpost and refer people to other services such as immigration advice and specialist counselling based on their individual circumstances.

We ensure that anyone that meets us knows and understands their right to access healthcare in the UK. We provide specialist advice and resources to pregnant women. We offer sexual health counselling and support screening for infectious diseases and sexually transmitted infections. Our team will soon be offering optical services.

Our 1:1 consultations often last between 1-2 hours long, to create the time and space to fully explore a person's complex circumstances and ensure we are providing tailored support that meets their needs. We use translators to overcome language barriers and use trauma-informed approaches in recognition of the complex circumstances and histories our patients come to us with.



FOCUS ON OUR ADVICELINE

Our national adviceline provides direct casework support via telephone to people struggling to register to NHS health services, and cannot reach our London clinic.

"There's never a time when you can't help people; that's what I like about volunteering with the Adviceline. There's never a dead end. It feels hopeful."

Tati • ICU nurse and adviceline volunteer

Our adviceline volunteers conduct full social consultations. They explore social circumstances, immigration status, housing, physical health, mental health, safeguarding concerns, and family circumstances. We advocate with and for our patients (people seeking our support) to access the health services they need, advise them on their rights and support them to register with a GP. For around 60% of our clients this is delivered using translation services. Many of those we encounter are traumatised, suffer from anxiety or PTSD, fear immigration enforcement and need to be supported to feel safe in discussing their issues.

Our adviceline service is more than a few telephone calls. Our team will often be in touch several times as we follow up with people to ensure that they successfully accessed the appropriate health care. For example, we will call GP surgeries on their behalf if they are still experiencing barriers to accessing care. We will also support them with filling in forms and referring on to other relevant services.

In 2022, the adviceline team supported people who needed our help through 1,107 calls.



FOCUS ON OUR WOMEN AND CHILDREN'S PROJECT

Our clinics and services are open to all, and women are welcome to attend any of our sessions. **However, every Tuesday we deliver a specific women and children only service where our staff and volunteers are also all women.**

After our intervention, 89% of pregnant women completed GP registration. A red book was given in 99% of cases and 92% of women were aware of the UK vaccination schedule and how to book these appointments for their baby.

Antenatal care is of particular concern. Our research shows that 45% of pregnant women we supported between 2017 and 2021 did not have any antenatal care until after 16 weeks of pregnancy – compared to just one in ten women nationally. More than 40% of women with undocumented, uncertain, refugee or asylum seeker status (45%) and six in ten women from Sub-

Saharan Africa (62%) accessed care after 16 weeks. Added to this lack of care are significant mental health issues, occurring in over a third of the women we supported, potentially exacerbated by the fact that over a third also received a bill for their maternity care of up to £14,000.

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

There are also a number of circumstances in which 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.

"After my experience, I have been helping many pregnant women in my networks and I found out that many immigrant women don't receive the care they need while they are pregnant.

No information was given to me on what to do while I was pregnant and there was no information given to me on how to take care of my child in the UK within the system. I didn't go to antenatal care until I was 16 weeks pregnant. I didn't know about any vitamins.

The NHS charging is something that affects migrant pregnant women a lot. Think about you have given birth to a child and they've given you a bill of £4000. I just went into depression stage. It got me really scared. I was even sometimes asking myself why did I even get pregnant in the first place to have this baby?

It is devastating for a woman to be feeling that way and thinking that I put myself into trouble and I should have not gotten pregnant. Charging brought about so many things, what I could do with that child, what would happen with the bill. Charging migrant women is simply barbaric. Because the experiences of what we've gone through back home, and how our country has been, women are not allowed to ask questions that much, so we think it's the same thing in this country, which is also affecting us as migrant women. There is no information mechanism for us to say this is what you need to ask or what you can ask. When we get pregnant, we don't ask the right questions until we are dying before we can ask questions that we need to ask.

Women who are migrants are not treated well; they don't count us as anything."

**Doctors of the World
Expert by Experience**

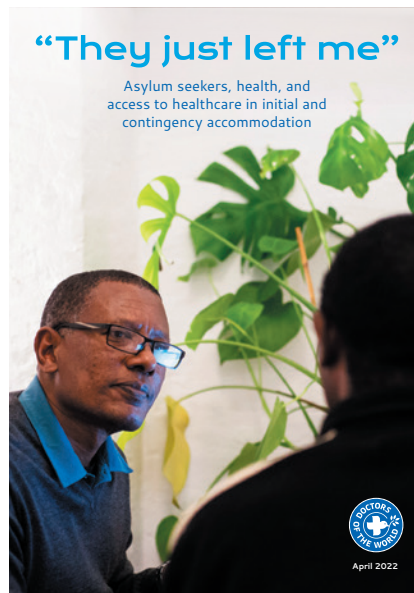
POLICY AND ADVOCACY

Our policy and advocacy work aims to make systemic changes to how those currently excluded from healthcare can access the services they need.

We have been working to reform migrant healthcare policy since 2014.

In 2022 we published a report, which evidenced the harrowing impact that the Home Office's NHS charging policy has on migrant and refugee women. The report showed the women frequently had late access to antenatal care and over a third also received a bill for their maternity care of up to £14,000. We presented this research to a Royal College of Obstetrics and Gynaecology conference on maternal health and one of our National Health Advisers spoke to BBC Woman's Hour about her experience of the policy. During 2022 the London Mayor, the Royal College of Obstetrics and Gynaecology and the Royal College of Midwives all joined the call to end the NHS charging policy. We have carried out media work to highlight the impact of policies, briefed healthcare professionals and politicians, and organised campaigns.

We are well connected to the medical community and have a track record of mobilising medical organisations to oppose policies that harm the health of migrants and refugees. Key to this is the Expert Consortium on Refugee and Migrant Health, which brings together UK health research and policy experts to facilitate collaboration and evidence-based decision making in the field of migrant health. The group is hosted by us and continues to be the main forum through which the medical world engages with and acts on migrant health policy. The forum has played a role in mobilising Royal medical colleges and the BMA to take public positions on policies.



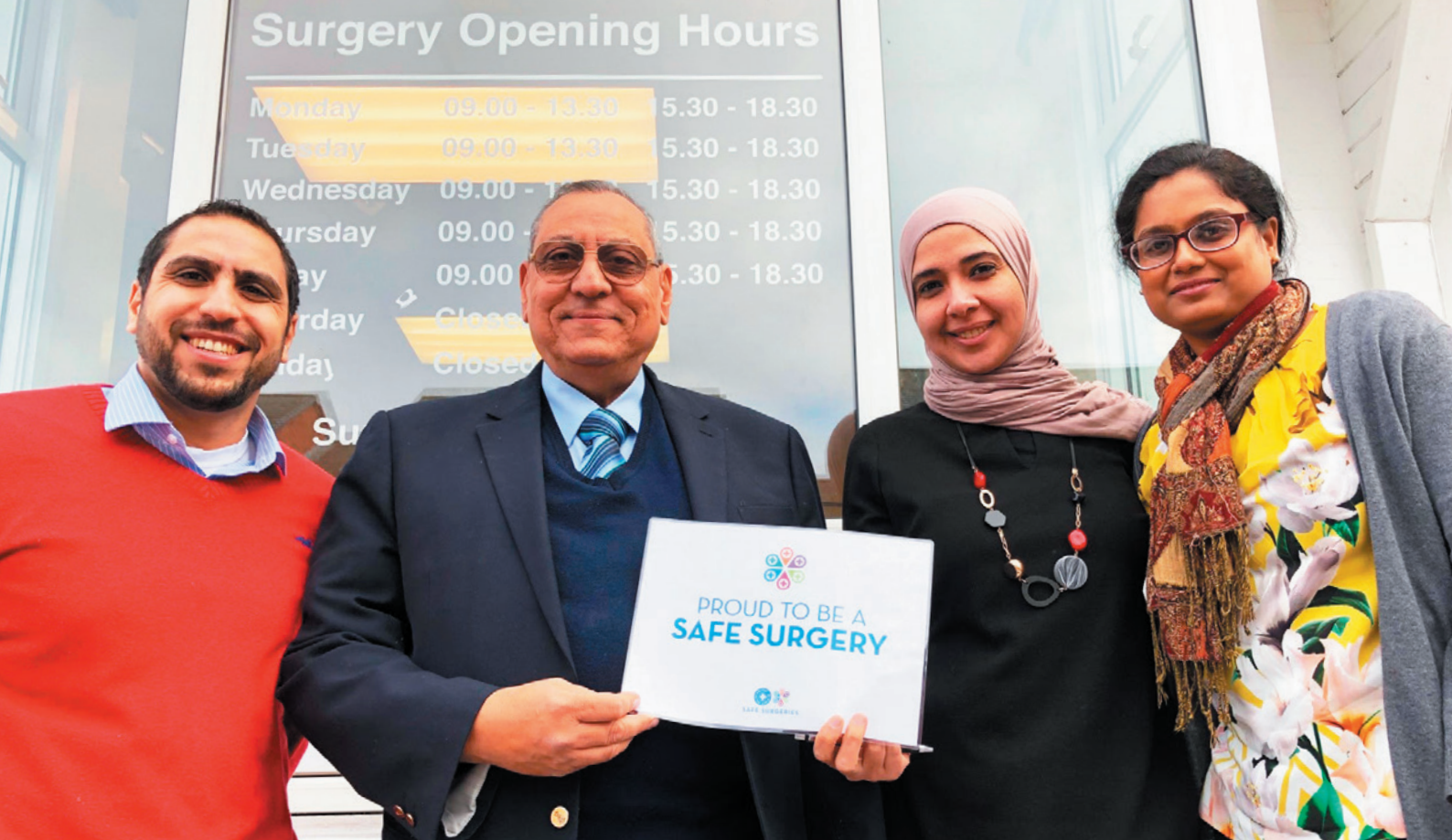
Our work has ended hostile environment policies that removed medical confidentiality for people without immigration status (the #StopSharing campaign), achieved exemptions for certain healthcare services and secured parliamentary debates on migrant health policy.

We have also worked with government and health stakeholders to enable GP registration for people in asylum accommodation.

We continue to lead the campaign to end the NHS migrant charging regime, which forces NHS trusts to withhold secondary medical care services from anyone without formal immigration status.

In early 2022 we published a report on the impact of asylum system on the health of people seeking sanctuary in the UK based on data collected through our programmes in asylum accommodation sites. We worked to challenge the Nationality and Borders Bill (now Act), which introduced changes to the asylum system that leave people in unsafe accommodation and without access to adequate medical care. Medical organisations, including the British Medical Association and the Royal College of Nursing, joined us in raising concern about the Bill with politicians. When the Home Office announced its intention to send people seeking sanctuary in the UK to Rwanda, we coordinated a joint letter on behalf of UK medical organisations opposing the harmful policy. We continue to work to ensure the health and welfare of asylum seekers in response to the new Illegal Migration Act.

We do not do this work in isolation, and work across our sector with other relevant charities, alongside medical professionals. For example, we have recently co-authored a briefing with Médecins Sans Frontiers, Freedom from Torture, Helen Bamber Foundation, Medical Justice and Maternity Action. This campaigning work relies on our data from our 'on the ground' assessments of the health needs of people living in asylum accommodation.



FOCUS ON SAFE SURGERIES

Our Safe Surgeries initiative provides training, resources and continuous support to GP practices across England to support them to implement inclusive registration processes and improve accessibility of their services. The project exists to ensure patients are able to register without proof of ID or address and regardless of the patient's immigration status.

In England, anyone can register and consult with a GP without charge. Nationality and immigration status are not relevant to GP registration, there is no requirement for proof of ID or address and patients without a fixed address can register using the practice address.

However, despite this, accessing GP care remains a common struggle for many we support. Common issues include being asked for proof of ID / address, lack of knowledge about how the NHS operates, fear of being reported to the Home Office, language barriers and a lack of technology.

Our Safe Surgeries project sits within our advocacy team, and currently has 1,500 GP practices registered, all of whom have made a commitment to making their services more accessible through utilising Safe Surgeries training, resources and support through their membership of our network.

This network of GP practices continues to grow, in the last 12 months 600 new surgeries have joined us.

"The safe surgeries information and resources are so helpful and accessible – and the campaign and website are also really inspiring. I really value the whole team resources and the practical guidance, including QI project ideas. I found the vaccination and COVID materials hugely helpful in clinical practice at a complex time. Thank you Doctors of the World for all that you do to support making primary care accessible for all."

Sharon Dixon • GP

We have now delivered training to over 3,000 surgery staff, over 1,300 people have completed our e-Learning course and our toolkits have been downloaded from our website over 4,500 times. GP surgeries have given our training sessions an average score of 4.5 out of 5 when asked if our training has improved their knowledge of refugee and migrant rights to NHS services.

We are currently focusing on expanding our network and engaging with Integrated Care Boards (ICBs) situated in the areas where asylum seekers are accommodated in Home Office initial and contingency accommodation. We are also supporting this with a new Safe Surgeries resource which outlines best practice for commissioning primary care services in these settings.

FOCUS ON OUR EXPERTS BY EXPERIENCE

Lived experience lives at core of what we do and Doctors of the World strategy. Our Expert by Experience group and project started in 2020, and now counts 31 volunteers working across our charity, through their role as 'National Health Advisors (NHAs)'.

To date they have co-produced accessible, translated resources that have been downloaded from our website more than 85,000 times. National Health Advisors have trained 200 people, and engaged in 100 activities, workshops and meetings where they have played an active role in promoting access to healthcare.

Our NHAs have played a central role in our influencing work. We are one of the few third sector organisations and the only organisation whose Experts by Experience group attend the newly established National Asylum Seeker Health Steering group, which is a cross-departmental steering group that looks at improving health access and outcomes of people seeking asylum. The steering group includes the

Home Office, Department of Health and Social Care, NHS England and other NHS organisations in devolved nations, and the Office for Health Improvement and Disparities.

We have been leading two specific task groups that sit under this steering group on 'improving GP registration' and 'improving health induction models for all asylum seekers'. Two of our NHAs also join regular meetings concerning 'access to healthcare' and 'mental health' subgroups.

Our NHAs are already having national impact. To date they have:

- Provided expert advice to policy makers, influencers and researchers in over 73 different engagements and activities including sitting on the National Asylum Seeker Health Steering group.
- Collaborated with the NHS, UK Health Security Agency, Mayor of London and Bevan Healthcare to co-produce 12 resources (leaflets, animations, forms, guidance) to support refugees and migrants to access NHS services.
- Acted as media spokespeople and represented Doctors of the World at conferences.
- Acted as peer researchers on academic research projects and Doctors of the World's evidence reports.
- Delivered 18 training sessions to migrant groups.
- Supported Doctors of the World to recruit staff members, including a new Executive Director, and trustees. Doctors of the World now has two trustees with lived experience of the asylum system.

"I need to make things easier for asylum seekers, refugees and people that don't have documents. Healthcare should be one of the most important things, it shouldn't be something you need to fight for."

Expert by Experience • Volunteer at Doctors of the World



OUR WORK OVERSEAS



HUMANITARIAN AID



MEDECINS DU MONDE

HUMANITARIAN AID



MEDECINS DU MONDE

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SUPPORT IN UKRAINE

Since its inception, Médecins du Monde has been responding to crisis situations in 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.

During 2022 we were thankful to be able to support our international colleagues working to provide significant support in Ukraine.

To date, the war has resulted in 18.6 million people leaving Ukraine, 5.3 million people becoming internally displaced, the deaths of 7,000 civilians with a further 11,000 civilians injured. It is estimated that 14.5 million people in Ukraine need health care assistance.

As we reached the one-year anniversary of the start of the war in early 2023, we have looked back at the support that we have been able to provide to date, and are grateful to our generous donors who have made this possible:

- 2.3 million people have been reached by our activities, with 28,671 people having received direct care from our services.
- 17 mobile medical clinics have been deployed to reach the most vulnerable people – they have given direct help to 19,176 people.
- 120 Health care facilities and 91 temporary community centres have been supported by our teams – 9,495 people have been directly supported.
- 14 local partners have also been supported via our network.

In Ukraine we have been providing access to essential medicines and medical supplies which enable direct healthcare to be provided. We also know how important it is to collaborate in the field – with regional and local health authorities as well as the social policy departments of city councils. We also meet regularly with other humanitarian organisations to ensure that between us we are meeting the most urgent needs, and that all support is coordinated.

In addition to our work in Ukraine, we are also supporting Ukrainian refugees in the neighbouring countries of Poland, Slovakia, Romania and Moldova with the provision of direct access to primary healthcare services.

Svitlana's story

Svitlana is a doctor at Bucha Primary Medical and Sanitary Assistance Centre, her clinic is receiving support from our teams.

"On the 24th [of February 2022] explosions woke us up and we, me and my husband who are both of us doctors, we went to work, because patients were waiting for us. Our patients even had the vaccination planned for the 24th, though of course people were panicking. There were a lot of traffic jams, there were problems with fuel, and it was extremely hard to leave the area. Even our colleagues were leaving. And it was rather frightening. [A few days later] people were coming to get medicines but, as you can understand, these were lacking. And it was very frightening because you knew that the person needed to take these pills regularly and you only had one pack of 30 pills. And we had to share, one blister pack for one person, while another had to be kept in case somebody else came. And for me, as a doctor, not to provide assistance was hard to bear."

Diana's story

Diana left her home in Mariupol with her family in the first days of the war. She has been housed in one of the shelters we have been supporting since the beginning of the war by providing medical and psychological care and financial support to enable the shelter to operate.

"Today I went to Epitsenter [home improvement store] and cried when I saw a cup just like the one I had in Mariupol, a blanket like in Mariupol, but our home is gone. You know when I got here, I had such mood swings. For example, in the space of 15 minutes I could burst into tears, I could laugh, and I could be depressed, then something else. But the atmosphere here [in the shelter], all these open hearts. We are from Mariupol, and they housed other people from Mariupol together with us, because we feel the same pain, we are on the same page. Volunteers here come to sit at tables, listen to conversations and provide advice on, for example, how to travel somewhere, to calm down, so life goes on. Letting people get back to life gradually."

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 Executive Director 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.

Executive Director

Simon Tyler
(Appointed 22nd August 2022)

Director of Development

Ellen Waters
(Until 19th August 2022)

Head of Finance

Britto Bernadet
(Appointed 1st January 2023)

Head of Finance

Shahena Uddin – (Until 25th November 2022)

Head of Services

Amardeep Kamboj

Head of Policy and Advocacy

Anna Miller

Head of Fundraising

Kate Delaney
(Appointed 5th December 2022)

Director of Strategic Development and Projects

Pete Aldridge
(Until 19th November 2022)

Associate Director of Research

Lucy Jones
(Until 11th May 2022 – Maternity Leave)

Associate Director of Research

Ella Johnson
(Appointed 23rd May 2022 – Maternity Cover)

Board of 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. The capacity and expertise of our Board of Trustees was expanded with the addition of three new board members who brought expertise in lived experience and strategic business management.

Remuneration policy

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 alongside the budget setting 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 below subject to funding.

- Provide direct support to people excluded from healthcare in the UK via our fixed clinic, national advice line and outreach work to excluded groups.
- Expand and enhance our Safe Surgeries network, to support more GP practices to offer inclusive registration to all patients, no matter what their circumstances.
- To continue to advocate for access to healthcare for excluded groups, via targeted policy and advocacy campaigns.
- To raise balanced funding that enables us to plan our activities with confidence.
- To achieve the above with a focus on co-production and including the voices of those with lived experience throughout our charity.

- We will also continue to support our wider Médecins du Monde network providing support and funding to overseas operations that ensure healthcare access to those in extreme need or in response to emergencies across the year.

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. 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 strengthen.

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.

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.
- We do not share or sell data.

In 2022, 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.

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 & HIGHLIGHTS

Overview

Total income for the year was £1,403,879 (2021: £1,585,073), whilst expenditure was £1,427,867 (2021: £1,625,924).

Of these amounts, restricted income during 2022 was £558,120 (2021: £742,831) and restricted expenditure was £827,397 (2021: £898,944).

2022 saw the unrestricted fund increase to £344,342 (2021: £264,212) mainly due to the write-off of old debts relating to other MDMs. 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. Based on the current assumptions underlying the 2023 Budget and operational plan, 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 £344,342 (2021: £264,212) and restricted reserves were £195,250 (2021: £299,367).

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 2023. Doctors of the World UK does not carry any designated funds.

£325,809 of unrestricted reserves are available to meet overheads (£238,648 in 2021) and/or to 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 2022, the unrestricted reserve represented 5.01 months of budgeted costs (2021: 3.59 months).

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 in order to mitigate these risks.

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

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

Principle risks and uncertainties	Mitigation
Unrestricted income does not cover overhead costs	Annual budgets are set with unrestricted income targets. Budgets undergo regular review and if necessary, revision. Fundraising team monitors the progress weekly and reports into the Senior Management Team. Small deficits can be met from existing reserves to the extent that such reserves are sufficient. Finance and Fundraising sub- committee regularly review and offers advice/ recommendations on these issues.
Loss of partners/donor trust/ support caused by damage to the organisation reputation	Daily monitoring of media activity to provide early warning of possible extremist reactions. Organisational policies in place to ensure media and communication protocols are followed. Ensure staff/volunteers/service users are always aware of the risks and how to react. Ensure staff/volunteers/service users safety and wellbeing is at the front of all charity policies.
Compliance with legislation and regulations appropriate to the activities, size, and structure of the charity	Adequate advance planning to ensure that all requirements of an audit can be completed on time. Board Audit & Risk committee appoints auditor in good time to ensure deadlines can be met. Regular review of policies and guidance.
Failure to deliver quality programmes	Ensure all budgets include adequate funding for all required internal staff costs and that budget lines are not amended during project without approval by Heads of team. Doctors of the World submits regular reports to donors and updates on any changes. Internal MoUs are put in place for all major grants when working with partners. All contracts are reviewed by Finance to review assess financial risks. Ensure compliance to CQC/regulators. Regular Safety & Quality meetings. Use of indicators to assess performance.
Critical incident in programme delivery caused by clinical negligence, breach of regulations, serious safeguarding concerns, injury to vol/staff or service user or an allegation of abuse	The organisation is registered, compliant and reviewed by the CQC. The UK Clinic Manager is a registered manager with the CQC. The organisation has a Clinical Lead Board member with responsibility for Safety and Quality. Insurance in place to react to the various risks involved in this activity. Quarterly Safety and Quality meetings provide oversight and report to the board. Staff and volunteers are trained, supported, and regularly supervised. The organisation has a safeguarding and clinical governance policy which is available in the clinic. Each clinic session ends with an all staff/volunteer debrief to identify any issues to follow-up.
Loss of key staff/volunteers	Staff handbook/volunteer policies to improve experience. Staff survey and action plans. Review staff contracts to propose >1 month notice period. Workplans and appraisals and small training fund. Salary scale review as well as train managers on the process of writing job descriptions to optimise talent and salary setting. Review of all staff/volunteer job descriptions to ensure up to date and graded fairly.

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 CEO, Shobi Khan. They have provided the organisation with rent-free office space in the Canary Wharf Estate since 1998.

We'd like to thank all the donors who helped us in 2022 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware;
- 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 25th October 2023 and signed on its behalf by:

Dr James Elston
President

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the financial statements of Doctors of the World UK (the 'charitable company') for the year ended 31 December 2022 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 2022 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)

27 October 2023

for and on behalf of:
Sayer Vincent LLP
Statutory Auditor Invicta House
108-114 Golden Lane
London EC1Y 0TL

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	551,909	-	551,909	644,241	22,804	667,045
Charitable activities							
International actions	3	34,424	65,420	99,844	-	156,057	156,057
National actions	3	252,833	492,701	745,534	177,139	563,970	741,109
Other income – desk licence fees		6,592	-	6,592	20,862	-	20,862
Total income		845,758	558,121	1,403,879	842,242	742,831	1,585,073
Expenditure on:							
Raising funds	4	301,279	-	301,279	446,419	-	446,419
Charitable activities							
International actions	4	12,474	75,957	88,432	22,629	165,513	188,142
National actions	4	286,717	751,440	1,038,157	257,932	733,431	991,363
Total expenditure		600,470	827,397	1,427,867	726,980	898,944	1,625,924
Net expenditure before transfers	6	245,288	(269,277)	(23,988)	115,262	(156,113)	(40,851)
Transfers between funds		(165,159)	165,159	-	(28,570)	28,570	-
Net outgoing resources and net movement in funds		80,129	(104,118)	(23,989)	86,692	(127,543)	(40,851)
Reconciliation of funds:							
Total funds brought forward		264,212	299,367	563,579	177,520	426,910	604,430
Total funds carried forward		344,341	195,250	539,591	264,212	299,367	563,579

BALANCE SHEET

	Note	2022		2021	
		£	£	£	£
Fixed assets:					
Tangible assets	11		81,513		112,912
			81,513		112,912
Current assets:					
Stock	12	2,778		2,286	
Debtors	13	233,068		271,251	
Cash at bank and in hand		336,696		510,850	
		572,542		784,387	
Liabilities:					
Creditors: amounts falling due within one year	14	114,464		333,720	
Net current assets					
			458,079		450,667
Total net assets	15		539,591		563,579
The funds of the charity:					
Restricted income funds	16		195,250		299,367
Unrestricted income funds	16		344,341		264,212
Total charity funds			539,591		563,579

Approved by the trustees on 25th October 2023 and signed on their behalf by:

Dr James Elston
President

STATEMENT OF CASH FLOWS

	Note	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Net cash (used in) / provided by operating activities	17		(170,970)		(59,631)
Cash flows from investing activities					
Purchase of fixed assets		(3,184)		(96,494)	
Net cash used in investing activities			(3,184)		(96,494)
Change in cash and cash equivalents in the year			(174,154)		(156,125)
Cash and cash equivalents at the beginning of the year			510,850		666,975
Cash and cash equivalents at the end of the year			336,696		510,850

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.

1 ACCOUNTING POLICIES (CONTINUED)

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

l) Grants payable

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

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

m) Foreign Exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the exchange rate prevailing at the date of the transaction. Exchange differences are taken into account in arriving at the net incoming resources for the year.

n) Tangible fixed assets

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

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

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

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

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.

q) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

r) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

s) Pensions

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

t) Operating Leases

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

NOTES

2a INCOME FROM DONATIONS AND LEGACIES (CURRENT YEAR)

	Unrestricted	Restricted	2022 Total
	£	£	£
Functioning grants from Médecins du Monde France	128,821	-	128,821
Other donations and gifts	423,088	-	423,088
	<u>551,909</u>	<u>-</u>	<u>551,909</u>

2b INCOME FROM DONATIONS AND LEGACIES (PRIOR YEAR)

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

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £98,838 (2021: £161,237) and pro-bono legal advice in 2022 £18,543 (2021: £nil)

NOTES

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022 Total £	2020 Total £
London Borough of Enfield	62,500	-	62,500	-
London Borough of Tower Hamlets	51,079	-	51,079	-
Trust for London -Right to Care	-	33,750	33,750	37,500
Trust for London GLA	-	32,628	32,628	48,557
Tolkien Trust	80,000	-	80,000	-
Paul Hamlyn Foundation	-	-	-	74,300
Joseph Roundtree Charitable Trust	-	18,489	18,489	56,972
Garfield Weston	-	25,000	25,000	-
NHS England	-	12,080	12,080	22,492
Big Lottery	-	9,999	9,999	-
City of London	21,375	-	21,375	84,739
The Metro Centre Ltd and Spectre CIC	-	80,668	80,668	79,995
University College London	5,779	8,032	13,811	23,737
North East London CCG	14,400	-	14,400	77,400
City Bridge Trust	-	60,000	60,000	65,000
Metropolitan Housing Trust	-	24,000	24,000	-
AB Charitable Trust	-	30,000	30,000	-
Other income from National Actions	17,700	158,055	175,755	170,418
Sub-total for National Actions	252,833	492,701	745,534	741,109
MdM Spain - European Union Aid	-	-	-	557
MDM Belgium (Project ECHO)	34,424	-	34,424	-
Mozambique Appeal	-	920	920	-
MDM Germany - Ukraine Appeal	-	20,000	20,000	-
Elton John AIDS Foundation - Armenia	-	44,500	44,500	155,500
Sub-total for International Actions	34,424	65,420	99,844	156,057
Total income from charitable activities	287,257	558,121	845,378	897,167

Other income from National Actions includes the donation of volunteer time and programme expenses for clinic and caseworker activities to the value of £49,536 (2021: £49,756).

NOTES

4c ANALYSIS OF EXPENDITURE (CURRENT YEAR)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2022 Total
		International actions	National actions			
	£	£	£	£	£	£
Staff costs (Note 7)	165,766	827	651,031	44,372	50,800	912,795
Fundraising and publicity costs	44,371	-	-	-	-	44,371
Direct activity costs	48,642	487	240,680	-	-	289,809
Grant funding (Note 5)	-	72,791	-	-	-	72,791
Other costs	-	1,852	-	1,844	104,404	108,101
	258,779	75,957	891,711	46,216	155,204	1,427,867
Support costs	32,748	9,612	112,844	-	(155,204)	-
Governance costs	9,752	2,862	33,602	(46,216)	-	-
Total expenditure 2020	301,279	88,432	1,038,157	-	-	1,427,867

Of the total expenditure, £600,470 was unrestricted and £827,397 was restricted.

Other Costs include £202k of Debts written off in the year

4b ANALYSIS OF EXPENDITURE (PRIOR YEAR)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2021 Total
		International actions	National actions			
	£	£	£	£	£	£
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 2020	446,419	188,142	991,363	-	-	1,625,924

Of the total expenditure, £726,980 was unrestricted and £898,944 was restricted.

NOTES

5 GRANT MAKING

	Grants to institutions	2022	2021
	£	£	£
Cost			
Médecins du Monde – France	52,791	52,791	149,714
Médecins du Monde – Canada	-	-	5,000
Médecins du Monde – Germany	20,000	20,000	-
At the end of the year	<u>72,791</u>	<u>72,791</u>	<u>154,714</u>

6 NET EXPENDITURE BEFORE TRANSFERS FOR THE YEAR

This is stated after charging / crediting:

	2022	2021
Depreciation	34,584	31,589
Operating lease rentals:		
Property	17,793	21,351
Equipment	3,437	2,076
Auditor's remuneration (excluding VAT):		
Audit	11,650	8,200
Foreign exchange loss / (gain)	<u>2,461</u>	<u>2,128</u>

NOTES

7 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	813,320	693,182
Social security costs	60,089	50,860
Employer's contribution to defined contribution pension schemes	39,386	37,489
	912,795	781,531

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

	2022	2021
£70,000 – £79,999	–	–
£80,000 – £89,999	1	1

The total employee benefits (including pension contributions and £33k redundancy costs of restructure) of the key management personnel were £334,068 (2021: £266,440).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £0 (2021: £451)

8 STAFF NUMBERS

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

	2022	2021
	No.	No.
International actions	0.1	0.1
National actions	17.4	18.0
Fundraising and Communications	4.8	4.9
Office management and admin	5.3	5.0
Total headcount	27.6	28.0

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	52,791	128,821	–	14,196	–

NOTES

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	99,369	49,200	136,142	284,711
Additions in year	-	3,183	-	3,183
Disposals in year	-	-	-	-
At the end of the year	<u>99,369</u>	<u>52,383</u>	<u>136,142</u>	287,894
Depreciation				
At the start of the year	78,232	34,061	59,505	171,799
Charge for the year	8,234	6,901	19,449	34,583
Disposals in year	-	-	-	-
At the end of the year	<u>86,466</u>	<u>40,962</u>	<u>78,954</u>	206,382
Net book value				
At the end of the year	<u>12,904</u>	<u>11,421</u>	<u>57,187</u>	81,513
At the start of the year	<u>21,137</u>	<u>15,139</u>	<u>76,636</u>	112,913

All of the above assets are used for charitable purposes.

12 STOCK

	2022 £	2021 £
Medical supplies	2,778	2,286
	2,778	2,286

NOTES

13 DEBTORS

	2022	2021
	£	£
Other debtors	106,881	142,176
Prepayments	38,317	37,170
Accrued income	87,870	91,905
	233,068	271,251

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	22,511	233,456
Taxation and social security	15,268	17,783
Other creditors	-	13,648
Accruals	76,684	68,833
	114,464	333,720

15a ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	18,533	62,979	81,512
Net current assets	325,809	132,270	458,079
Net assets at the end of the year	344,341	195,249	539,591

15b ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	25,564	87,348	112,912
Net current assets	238,648	212,019	450,667
Net assets at the end of the year	264,212	299,367	563,579

16a MOVEMENTS IN FUNDS (CURRENT YEAR)

	At the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
National actions					
London Clinics					
Volunteer donations in kind	-	49,536	(49,536)	-	-
Other restricted donations and grants	1,392	127,686	(353,880)	224,802	-
Young Refugees Health & Welfare					
British Red Cross Society	355	-	(251)	(104)	()
Clinic move to Stratford					
Other restricted donations	3,820	-	(2,211)	(1,609)	-
Right to Care & GLA Project					
Trust for London	48,848	90,387	(102,798)	(2,718)	33,720
Mobile Clinic - Outreach					
Other restricted donations and grants	31,952	79,995	(61,884)	(50,062)	
Volunteer donations in kind	-	-	-	-	-
Mobile Clinic - Vehicle					
Other restricted donations and grants					
Volunteer donations in kind	33,917	2,000	(9,278)	(4,639)	22,000
MdM Network Observatory Report					
MdM USA - Open Society Foundation	-	-	-	-	-
Safer Surgeries Project					
Paul Hamlyn Foundation	40,957	-	(38,094)	-	2,863
Clinical Commissioning Groups	13,199	22,661	(31,049)	-	4,810
Joseph Roundtree Charitable Trust	6,487	18,489	(8,669)	(9,710)	6,597
Policy & Advocacy - General	11,682	93,896	(56,101)	15,747	65,224
Tolkien	64,235	-	(10,171)	-	54,064
Other restricted donations	26,054	8,050	(27,519)	(6,586)	()
International actions					
Yemen	9,944		(9,944)		-
MDm France	449		(487)	38	-
Mozambique Appeal	-	920	-	-	920
Global Clinic Crowdfunder	6,077	-	(1,025)	-	5,052
Elton John AIDS Foundation - Armenia	-	44,500	(44,500)	-	-
MDM Germany - Ukraine Appeal	-	20,000	(20,000)	-	-
Total restricted funds	299,367	558,120	(827,397)	165,159	195,250
Unrestricted funds:					
General funds	264,212	845,758	(600,470)	(165,159)	344,341
Total unrestricted funds	563,579	1,403,879	(1,427,867)	()	539,591
Total funds					

16b MOVEMENTS IN FUNDS (PRIOR YEAR)

	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
Clinic move to Stratford					
Other restricted donations	46,766	-	(42,946)	-	3,820
Right to Care Project & GLA 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					
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
Mozambique Appeal	(20,701)	-	15,133	5,568	-
Refugee Appeals	284	-	(284)	-	-
East Africa Famine Appeal	20	557	(577)	-	-
Global Clinic Crowdfunder	(46)	-	46	-	-
Elton John AIDS Foundation – Armenia	7,733	-	(1,656)	-	6,077
Other restricted donations	-	155,500	(155,500)	-	-
Other restricted donations	22,675	-	(22,675)	-	-
Total restricted funds	426,910	742,831	(898,944)	28,570	299,366
Unrestricted funds:					
General funds					
	177,520	842,242	(726,980)	(28,570)	264,212
Total unrestricted funds	177,520	842,242	(726,980)	(28,570)	264,212
Total funds	604,430	1,585,073	(1,625,924)	-	563,578

NOTES

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

	2022	2021
	£	£
Net expenditure for the reporting period (as per the statement of financial activities)	(23,989)	(40,851)
Depreciation charges	34,584	31,589
Increase in stocks	(492)	(687)
Increase in debtors	38,183	(42,097)
Decrease in creditors	(219,256)	(7,586)
Net cash used in operating activities	(170,970)	(59,631)

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	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	29,296	29,296	3,267	3,267
One to five years	17,089	46,385	-	-
	46,385	75,681	3,267	3,267

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