



REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS

Foreword	3
Trustees' report	4
What we do & why we do it	5
Our work in the uk	6
Our international work	8
Our organisation	9
Financial review and highlights	12
Acknowledgement of support	13
Independent auditor's report	16
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes	22

FOREWORD

We needed to be here in 2023.

We exist to serve and advocate for people living in really challenging circumstances. People who have often experienced severe trauma and who are facing barriers in their daily lives to access proper healthcare, to be able to integrate into society, and to ensure safety and wellbeing for themselves and their loved ones. In the UK, the political and socioeconomic environment was hostile especially for people seeking asylum, for migrants and refugees. People who may have looked to the UK for salvation from hardship. I believe in our country and its values, but for some reason things felt like they went very wrong in 2023. This was a year when our country put very vulnerable people in processing centres which looked like prisons.

It is easy to look the other way. It was our job to be there, bear witness, speak out, tell the uncomfortable truths and galvanise people. Even when we weren't allowed in, we parked our mobile clinic outside the gates. We stayed and people came. I admire so much our team and volunteers who simply cannot and will not let injustice go without challenge and who are prepared to go over and above to deliver our services. Our advocacy team did what they do and more in 2023. Our evidence and reports have been used by stakeholders and subsequently covered by the national media. We have worked with partners across sectors, our campaigns have affected political public and social consciousness and influenced attitudes which we hope will translate into real and meaningful change in 2024.

Our UK services evolved, and we have shared our knowledge and experience. Resources and toolkits we produced are considered exemplars of best practice in inclusion health and have been used across the NHS to support access to healthcare for vulnerable people. We have become more insightful thanks to our Experts by Experience - it is amazing to see what this group is now achieving; their collective and individual impact is growing. We are grateful to our partners; we are really pleased to be working with people who want to make a difference. Thank you especially to the nearly 2000 GP practices across the country who are Safe Surgeries!

Internationally in 2023, the world became less safe. War is always terrible but the eruption of conflict in Gaza was felt very acutely when we in the Médecins du Monde network lost one of our own in the very first weeks. Rest in peace Maysara and thank you. Our people lost their homes, members of their families, our office was destroyed. The extent of destruction is shocking in Gaza just as it has been in Ukraine. We don't take sides, not in war or politics, we stand up for people suffering, say what needs to be said, and we do what we can to help. Natural disasters are shocking in a visceral manner. There was just no warning of the earthquake in Türkiye and Syria, or the cyclone in Madagascar and their consequences were devastating. I am proud that we in the Doctors of the World family have been there in conflict and disaster, and we have responded. Our humanitarian field staff have done some epic work supported by the generosity of our supporters in the UK.

Meanwhile within our organisation, we made changes and evolved. I am confident that in future years we will look back upon 2023 as a year when our organisation firmly established the foundations of its lasting success. We have built and embedded a strong and expert senior management team and board of Trustees. We have strengthened our governance and ways of working. Looking forwards 2024 will be a year of evolution, seeing new models of service delivery and I am excited about what we can achieve together.

We are so grateful to you, our supporters, for enabling us to do what we need to do. We can't solve all the world's problems but with your support we will always do everything in our power to make a positive difference and deliver for those who need us. Thank you!

Dr James Elston

President, Doctors of the World UK

TRUSTEES' REPORT

The trustees present their report together with the audited financial statements for the year ended 31 December 2023.

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:

Dr. James Elston

President

Julia McDonald

Treasurer

Dr. Hannah Theodorou

Joint Vice President

Dr. Lisa Harrod-Rothwell

Joint Vice President

Avril Lee

Colin Herrman

Philomene Uwamaliya

Srijamya Raghuvanshi

Dr. Tim Dudderidge (Resigned 25th January 2023)

Dr. Peter Gough (Resigned 31st March 2023)

Karl Shuker (Resigned 10th October 2023)

Noun Sharif Ali Gigir (Resigned 10th October 2023)

Registered office

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

www.doctorsoftheworld.org.uk



Auditor

Sayer Vincent LLP
110 Golden Lane
London, EC1Y 0TG

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 2023, the network delivered 410 innovative medical programmes and evidence-based advocacy initiatives to improve access to healthcare in 75 countries.

Our expert staff and volunteers find and treat vulnerable people around the world. Our vision is of a world where barriers to health have been overcome, where health is acknowledged as a fundamental right.

Médecins du Monde Network Projects 2023

OUR FOUR PRIORITY AREAS

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

In 2023 we supported 2,000 people in the UK in addition to significant support to our network to help those living through crisis abroad, including in Gaza, West Bank, Ukraine, Türkiye, Syria and Madagascar.



OUR WORK IN THE UK

WHO WE HELP

Everyone living in the UK is entitled to free primary healthcare, regardless of who they are or their immigration status.

However, 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.

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

70% of our clients are homeless or vulnerably housed and 84% live below the poverty line.

HOW WE HELP

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

Our goal is to support people to register with a GP so that their health is protected for the long term, and to provide immediate medical help where it is required.

FOCUS ON OUR ADVICELINE

Our advice line provides direct casework support via telephone to people who need support to register for NHS health services, including those who cannot reach our clinic or outreach services in person. Last year our advice line team managed just under 8,000 calls with people who needed support to access healthcare.

Our advice line volunteers conduct full social consultations for our clients, they explore social circumstances, immigration status, housing, health, mental health, safeguarding concerns, and family circumstances. We recognise the impact of the wider determinants in health inequalities and advocate for our clients to enable them to access the health services they require, advise them on their rights to access health services and support them to register with a GP. These conversations are not formulaic, as many clients are experiencing trauma, fear immigration enforcement and need to be supported to feel safe in discussing their issues.

FOCUS ON OUTREACH

Our outreach support increased significantly in 2023. We were delighted to work with partners in London to deliver increased health advocacy work to community groups who are already supporting people living in vulnerable situations.

"Thank you so much for the incredibly informative presentation on our rights to health services and care. We really appreciate it! As migrants in the country, many of us were unaware that we could access public health services. The presenters did a fantastic job of explaining our eligibility and legal rights in a clear and understandable way."

The Magpie project

We also responded to the needs of people living in the new mass asylum accommodation in Wethersfield RAF barracks in Essex. From November of 2023, one of our mobile clinics has been based at the gates of the site, offering access to healthcare with a focus on mental health support.

POLICY AND ADVOCACY

Our policy and advocacy work aims to make systemic changes to how those currently excluded from healthcare can access health services. During 2023 we continued to work to ensure the health and welfare of asylum seekers in response to the new Illegal Migration Bill.

We also continued to coordinate and hold regular meetings with the Expert Consortium on Refugee and Migrant Health, a group of senior stakeholders and experts including the BMA and medical royal colleges. As a result of this group's work several medical royal colleges have taken a public position on asylum policies and engaged with parliamentarians about the Illegal Migration Act.

We worked hard to counter harmful narratives and gather public support via our communications. We campaigned around the Illegal Migration Bill, using both our existing supporters and growing social media presence to ask people to write to their MPs to oppose the Bill. 1860 letters were sent to 550 MPs. We consistently use our online presence to highlight the negative impact on health of current asylum policies.

Our policy and advocacy work relies on our data from our 'on the ground' assessments of the health needs of the people we support. During 2023 we started meeting, interviewing and providing health support to the men who have been housed in Wethersfield Barracks in Essex. The information we gained from this support went on to be used to provide evidence of the physical and mental health harms caused by these mass asylum containment sites. We continue to campaign widely on this issue.

FOCUS ON SAFE SURGERIES

Our work to support GP Practices to help them to deliver inclusive registration and access across England has grown significantly over the last 12 months. We know that people seeking asylum and undocumented migrants can face significant barriers in accessing primary care due to restrictive practices (e.g. requiring documentation) which is wrongly requested by some GP practices.

At the end of 2023 we were supporting a thriving network of nearly 2,000 GP practices who had signed up to our Safe Surgeries initiative, with over 600 new surgeries signing up during 2023. In the last 12 months we delivered 73 training sessions to over 2,700 people working in primary care. 1,400 surgery staff completed our e-learning course, and overall GP surgeries gave our training sessions an average score of 4.6 out of 5 when asked if our training has improved their knowledge of rights to NHS services.

We have also produced new resources in 2023, focused on initial and contingency asylum accommodation, with resources for commissioners and Integrated Care Boards as we continued to advocate for best practice around access to healthcare for some of the most vulnerable people in the UK.

Our expertise is valued by our peers working in primary healthcare. During 2023 our Safe Surgeries initiative, including our resources were included in the NHS England inclusion health framework, the RCGP Greener practice toolkit, NHS England CORE20plus5 toolkit and Cambridge Public Health Building equitable primary care toolkit as exemplars of best practice in inclusion health.

FOCUS ON EXPERTS BY EXPERIENCE

We continue to develop and extend the input of our team of 35 volunteers with lived experience of healthcare exclusion. We have been able to deliver training sessions to our group, including on how to deliver presentations, employability and film making. We are delighted to report that 98% of our group told us that the training had given them increased confidence in both participating in our work and advocating for the right to healthcare.

This training has led to practical outcomes where our volunteers have now gone on to deliver healthcare rights and training to over 140 people in the refugee and migrant communities.

Our Experts by Experience group also played an active role in our wider policy work, 2023 saw us focus on the Illegal Migration Bill. In May 2023, the Bill went through the House of Lords, and following significant briefing work, we had positive engagement from six members of the Lords who shared our concerns around the impact on health of this new Bill on people who are seeking asylum. Our Expert by Experience group followed up this engagement with a joint letter to peers highlighting their lived experience of the system. Our group also co-wrote and created a video in response to the Bill viewed nearly 10,000 times.

OUR INTERNATIONAL WORK

As part of a 17-strong network of Médecins du Monde chapters we continue to respond to crisis situations around the world. During 2023 we were thankful to be able to support our international operations in Türkiye, Syria, Ukraine, Gaza and the West Bank, and Madagascar.

FOCUS ON TÜRKIYE AND SYRIA

On February 6th 2023, Türkiye and Syria were hit with the worst earthquake the region has known since 1939.

Doctors of the World was already working in both Türkiye and Syria when the earthquake struck. Within the first 24 hours of this crisis, our teams had set up our mobile clinics, started supporting hospitals and the camps where people were living, alongside coordinating deliveries of tents, food, and medicine. We continue to support the area, to prevent both further devastation and the local healthcare system becoming overwhelmed. Many areas became plagued by cholera outbreaks and poor general health caused by a lack of nutritious food.

Many members of our teams living in the region were affected. Some lost loved ones, some were made homeless along with their families. Our office in Antakya, Türkiye was demolished in the earthquake. Our offices in Afrin, Idlib, Syria were also damaged.

Emergency shelter was an initial priority as so many homes were destroyed – both in the cities and the countryside. The need for shelter, food, water, sanitation, hygiene products, health care and basic relief items was very high. Whilst the need for safe spaces for women and

children, contraception, and drinking water continued to increase.

In Hatay, three Mobile Medical Unit Teams were deployed to support people in the region where 12 hospitals were damaged and unable to deliver care. Our teams provided Primary Health Care, Mental Health Support, Protection services, and Water, Sanitation and Hygiene services.

In Syria, our teams established eight Primary Health Care Clinics, one Mobile Medical Unit, and two Emergency Mobile Medical Teams. The Emergency Mobile Medical Response Team administered first aid and stabilised patients, whilst coordinating with hospitals and other medical facilities to ensure that patients receive the appropriate medical care. The team also provided Mental Health support to victims experiencing trauma or shock.

Our two teams in Afrin and Idlib continued to provide long term medical assistance to people affected by the earthquake in camps, through the work of three doctors, a midwife, four nurses, a paediatrician, a psychologist, and multiple case workers.

FOCUS ON UKRAINE

Ukraine was invaded by Russia in February 2022. It is still under extreme bombardment from Russian forces making access to healthcare increasingly difficult. Doctors of the World are currently providing emergency frontline healthcare in Ukraine and have supported refugees in the neighbouring countries of Poland, Slovakia, Romania and Moldova with the provision of direct access to primary healthcare services.

Ukraine's hospitals and health centers have been deeply affected in the last two years. Attacks on medical facilities, rising costs and damage to roads, power lines and infrastructure weaken people's ability to safely access care.

Direct health services are being provided by our Mobile Units in Kyiv, Chernihiv, Zaporizhzhia, Chernivtsi, Dnipro, Vinnytsia, Kharkiv and Odessa Oblasts. Mobile Units work in shelters and Health Facilities in remote areas provide consultations, medication, and referrals to specialized care to vulnerable populations, including internally displaced people, people with disabilities, elderly people, and children.

Our psychologists work as part of Mobile Units, conducting group and individual mental health consultations, alongside their medical care colleagues. As the conflict continues and the need grows, we have expanded our mental health services and are also providing online sessions to enable us to support more people alongside those who are much harder to reach face to face. We are also training Ukrainian health workers to ensure that we can increase the number and reach of much-needed mental health services in conflict-affected areas.

Our efforts in Ukraine continue to focus on addressing urgent health needs, maintaining capacity and ensuring our patients and humanitarian workers are safe from missile strikes, gliding bombs and short-range combat.

FOCUS ON GAZA

The Gaza Strip is a densely populated area of 365 km² where 2.2 million inhabitants live. Cut off from the world, the enclave has been under Israeli blockade for 16 years. Before the current crisis, public services were functional, but the humanitarian situation was already precarious.

Since the terrorist attacks in October 2023, we have been providing significant support to the people of Gaza. We have been working in Gaza and the West Bank for over 20 years, and our long-standing relationships and networks meant that we could respond immediately to this overwhelming need for humanitarian support.

Working in Gaza is extremely difficult. We have lost a fellow member of staff. Our teams on the ground have been displaced, often multiple times, and struggle to find shelter and food, like the rest of the civilian population. Our office in Gaza City was bombed and destroyed in–despite its clear identification as a humanitarian facility.

Despite these challenges we are delivering increasing medical support. We have makeshift clinics established and teams of doctors, midwives, nurses and psychologists delivering around 500 consultations every day. We have medications to offer and have also set up mobile clinics that travel out to more remote shelters so that we can reach as many people as possible.

FOCUS ON MADAGASCAR

In 2023 tropical cyclone ‘Freddy’ hit Madagascar. Over 14,000 homes were affected, with 1,206 destroyed. At least 22,500 people were displaced. Doctors of the World was one of the few organisations prepared and positioned ahead of time, to respond to this crisis.

Winds of up to 180 km/h slammed into the Mananjary district on Madagascar’s East Coast. Only a year after the disastrous Batsirai et Emnaty cyclones, roofs were torn off houses and waves were as high as eight meters.

Our doctors and nurses distributed medications and quickly assessed the damage to provide immediate first aid to the population. We conducted more than 10,000 consultations through our mobile clinics, across 10 towns, offering free healthcare to the men, women, and children affected.

Many inland areas were impossible to reach via road, because of the mud and landslides. Our team supplied seven communities across Madagascar, with boxes of food, medication, examination tables, and tents, via helicopter.

Where this was not possible, donations from the Doctors of the World network allowed us to purchase a zodiac boat for our team to be more reactive and autonomous on the river. Having this boat for the first time also enabled our medical colleagues on the ground to make vital referrals to the hospital in Mananjary.

Madagascar still struggles with numerous challenges: access to clean water, malnutrition, food insecurity, and health crises. The country’s economic instability, vulnerability to natural disasters, and fragile health system prevent the population from accessing quality healthcare. Doctors of the World has been working there since 1986, with programs offering sexual and reproductive health services, pediatric surgery, medical support to sex workers, and emergency health responses.

OUR ORGANISATION

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 every six weeks 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

Head of Finance

Britto Bernadet

Until 30 June 2024

Olga Zakharenko

Appointed 12 July 2024

Head of Services

Amardeep Kamboz

Head of Policy and Advocacy

Anna Miller

Head of Fundraising and Communications

Kate Delaney

Associate Director of Research

Lucy Jones

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.

By the end of 2023, the number of trustees had reduced to eight with open positions being actively recruited for by the end of the year for two more.

Composition

The Board regularly considers the mix of skills, knowledge and experience it needs to lead and deliver effectively and uses a defined bespoke skills audit tool to assess these needs against their existing range of collective skills and experiences. Roles are then created and recruited accordingly. This ensures a spread of relevant skills, knowledge and experience across essential domains, including lived experience, clinical knowledge and finance. All trustee roles are appointed through an open, robust and transparent procedure, which includes advertising vacancies widely and formal interview of those shortlisted. Applications are treated equally regardless of their source, and appointments are made on merit against objective criteria and considering the benefits of diversity and lived experience on the board.

Induction

After appointment, trustees are briefed by the President/Vice President on the context of the organisation and introduction to the organisational policies with specific attention to the current Memorandum of Articles, the Scheme of Delegation and Risk Register. In addition, they are required to acknowledge and understand the Code of Conduct, Conflict/Declaration of Interest, and apply for membership of the charity.

During the induction period, new trustees are given guidance on Board best practise & minimum standards (internal Médecins du Monde policy), Network and UK Strategic Plans (both Doctors of the World and Médecins du Monde), Charity Commission Guidance; The essential trustee: what you need to know, what you need to do, Charity Governance Code (for smaller charities) and Doctors of the World Staff Handbook amongst others. At the earliest opportunity, an in-person visit to the clinic and staff in the workplace is encouraged. A handover is provided by the outgoing trustee and regular 1-1 sessions with senior trustees are provided.

Governance structures

The Board provides oversight and direction to the charity and challenges constructively. The President, supported by the Vice Presidents, ensures the Board has agreed priorities and appropriate structures and processes. These are reviewed regularly to ensure that the needs of the organisation are met in the most effective way.

The Board meets every six weeks in board meetings that are formally recorded. The Board regularly and frequently review finance reports, the sustainability of income sources and business models and their impact in the short, medium and long term. This Board review is supported and strengthened by two subcommittees that provide the opportunity for additional oversight and steer: the Finance and Fundraising subcommittee and the Audit and Risk subcommittee, which both meet every six weeks.

Quarterly, a Safety & Quality subcommittee meets to review the clinical governance including clinical and operational risks, performance and quality, and reports to the Board. This group is comprised of senior members of the executive service team and the trustee responsible for clinical governance.

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 median 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.

In 2024 we are set to expand our direct health service delivery and advocacy in the UK with a focus on people seeking asylum. We will continue to strengthen the involvement of our Experts by Experience and were ready to engage with the new Government after the General Election that took place in 2024. We will continue to advocate for the right to healthcare for everyone in the UK, no matter who they are or where they are from.

Internationally, we are expanding our support to operations teams in Gaza and Ukraine and will continue to provide both advice and financial support to overseas humanitarian operations delivered by our network across the globe.

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 2023, 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 AND HIGHLIGHTS

Overview

Total income for the year was £1,247,661 (2022: £1,403,879), whilst expenditure was £1,457,547 (2022: £1,427,867). We achieved our fundraising target for the year, with a planned income deficit as we continued to invest in our charitable service delivery whilst ensuring sufficient remaining unrestricted reserves to safeguard our future.

Of these amounts, restricted income during 2023 was £570,538 (2022: £558,120) and restricted expenditure was £586,023 (2022: £827,397).

2023 saw the unrestricted fund decrease to £179,124 (2022: £344,341) as we experienced both a small reduction in emergency gifts compared to 2022 and did not benefit from historic debt write-offs that generated a significant short-term increase in our unrestricted fund during 2022. Looking forwards, with a strengthened Senior Management Team in place, we streamlined our expenditure with a review of all our operational models during 2023 to ensure that we can present balanced budgets for 2024 and beyond. 2023 also saw a reduction in fundraising costs as a new staffing model for the team was implemented. We have also moved our head office to Stratford, East London to reduce overhead costs.

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 six-weekly reviews of financial information, including monitoring performance against the latest Budgetary information. This includes a specific Finance and Fundraising Board sub-committee who meet specifically to monitor income and expenditure.

The sources of income the charity uses have been reliable against forecast. Based on the assumptions underlying the 2024 Budget, 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 £179,124 (2022: £344,341) and restricted reserves were £150,582 (2022: £195,066).

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 2024. Doctors of the World UK does not carry any designated funds. £179,124 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 2023, the unrestricted reserve represented 3.01 months of budgeted costs (2022: 5.01 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 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 routinely by the Audit & Risk sub-committee and onwards 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 offer 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 criticism with the potential to impact reputation. 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	Ensuring 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. DOTW 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.
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.
Data breach/loss of personal data through cyber theft	Use of up-to-date cloud-based software. Ensure all MS Office applications are up to date. Strong policies in place re use of email and IT. Ensure all staff and trustees use official DotW emails and do not share files online through email. Risk register is routinely checked. IT Consultant updated monthly on potential threats. Ensure staff, trustees and volunteers follow IT and data protection policies. Ensure business continuity plan (mandatory) and cyber insurance are considered.

ACKNOWLEDGEMENT OF SUPPORT

We'd like to thank all the donors who helped us in 2023 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 25 September 2024 and signed on its behalf by:

Dr James Elston
President

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Doctors of the World UK (the 'charitable company') for the year ended 31 December 2023 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 2023 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 25 September 2024

for and on behalf of Sayer Vincent LLP,
Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

STATEMENT OF FINANCIAL ACTIVITIES

				2023			2022
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	390,663	-	390,663	551,909	-	551,909
Charitable activities							
International actions	3	-	97,532	97,532	34,424	65,420	99,844
National actions	3	286,460	473,006	759,466	252,833	492,701	745,534
Other income – desk licence fees		-	-	-	6,592	-	6,592
Total income		677,123	570,538	1,247,661	845,758	558,121	1,403,879
Expenditure on:							
Raising funds	4	147,630	-	147,630	301,279	-	301,279
Charitable activities							
International actions	4	19,323	87,797	107,120	12,474	75,957	88,432
National actions	4	704,572	498,225	1,202,797	286,717	751,440	1,038,157
Total expenditure		871,524	586,023	1,457,547	600,470	827,397	1,427,867
Net expenditure before transfers	6						
Transfers between funds		29,184	(29,184)	-	(165,159)	165,159	-
Net outgoing resources and net movement in funds		(165,217)	(44,669)	(209,886)	80,129	(104,118)	(23,988)
Reconciliation of funds:							
Total funds brought forward		344,341	195,250	539,591	264,212	299,367	563,579
Total funds carried forward		179,124	150,581	329,705	344,341	195,250	539,591

BALANCE SHEET

Company number 03483008

	Note	2023	2022
		£	£
Fixed assets:			
Tangible assets	11	49,661	81,512
		49,661	81,512
Current assets:			
Stock	12	1,779	2,778
Debtors	13	102,940	233,068
Cash at bank and in hand		383,986	336,696
		488,705	572,542
Liabilities:			
Creditors: amounts falling due within one year	14	208,661	114,464
Net current assets		280,044	458,079
Total net assets	15	329,705	539,591
The funds of the charity:			
Restricted income funds	16	150,581	195,250
Unrestricted income funds	16	179,124	344,341
Total charity funds		329,705	539,591

Approved by the trustees on 25 September 2024 and signed on their behalf by:

Dr James Elston
President

STATEMENT OF CASH FLOWS

	Note	2023	2022
		£	£
Cash flows from operating activities			
Net cash (used in) / provided by operating activities	17	48,689	(170,970)
Cash flows from investing activities			
Purchase of fixed assets		(1,399)	(3,184)
Net cash used in investing activities		(1,399)	(3,184)
Change in cash and cash equivalents in the year		47,289	(174,154)
Cash and cash equivalents at the beginning of the year		336,697	510,850
Cash and cash equivalents at the end of the year		383,986	336,696

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

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.

2a INCOME FROM DONATIONS AND LEGACIES (CURRENT YEAR)

	Unrestricted	Restricted	2023 Total
	£	£	£
Functioning grants from Médecins du Monde France	85,107	-	85,107
Other donations and gifts	305,556	-	305,556
	<u>390,663</u>	<u>-</u>	<u>390,663</u>

2b INCOME FROM DONATIONS AND LEGACIES (PRIOR 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>

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £55,517 (2022: £98,838) and pro-bono legal advice in 2023 £18,182 (2022: £18,543)

3 INCOME FROM CHARITABLE ACTIVITIES

			2023			2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
London Borough of Enfield	12,500	–	12,500	62,500	–	62,500
London Borough of Tower Hamlets	–	–	–	51,079	–	51,079
Trust for London – Right to Care	–	37,700	37,700	–	33,750	33,750
Trust for London GLA	–	–	–	–	32,628	32,628
Tolkien Trust	80,000	–	80,000	80,000	–	80,000
Paul Hamlyn Foundation	–	53,309	53,309	–	–	–
Joseph Roundtree Charitable Trust	–	–	–	–	18,489	18,489
Garfield Weston	–	–	–	–	25,000	25,000
NHS England	–	–	–	–	12,080	12,080
National Lottery Community Fund	–	32,905	32,905	–	9,999	9,999
City of London	–	–	–	21,375	–	21,375
The British Red Cross	–	14,330	14,330	–	–	–
The Metro Centre Ltd and Spectre CIC	–	21,014	21,014	–	80,668	80,668
University College London	26,643	–	26,643	5,779	8,032	13,811
The Big Give Trust	12,600	–	12,600	–	–	–
Swire Charitable Trust	22,500	–	22,500	–	–	–
North East London CCG	–	–	–	14,400	–	14,400
City Bridge Trust	–	60,230	60,230	–	60,000	60,000
Pickwell Foundation	10,000	–	10,000	–	–	–
MDM Network – Observatory Project	–	21,731	21,731	–	–	–
Metropolitan Housing Trust	–	21,667	21,667	–	24,000	24,000
AB Charitable Trust	–	33,000	33,000	–	30,000	30,000
Other income from National Actions	122,217	177,121	252,338	17,700	158,055	175,755
Sub-total for National Actions	286,460	473,006	759,466	252,833	492,701	745,534
Save The Children – Madagascar	–	67,205	67,205	–	–	–
MDM Switzerland – Gaza Appeal	–	13,969	13,969	–	–	–
MDM France – Turkey/Syria Appeal	–	16,358	16,358	–	–	–
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
Sub-total for International Actions		97,532	97,532	34,424	65,420	99,844
Total income from charitable activities	286,460	570,538	856,998	287,257	558,121	845,378

Other income from National Actions includes the donation of volunteer time and programme expenses for clinic and caseworker activities to the value of £163,793 (2022: £49,536).

4a ANALYSIS OF EXPENDITURE (CURRENT YEAR)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2023 Total
		International actions	National actions			
	£	£	£	£	£	£
Staff costs (Note 7)	58,402	-	620,276	27,226	36,370	742,274
Fundraising and publicity costs	45,844	-	-	-	-	45,844
Direct activity costs	16,754	-	365,553	-	-	382,307
Grant funding (Note 5)	-	87,797	-	-	-	87,797
Other costs	-	-	-	18,290	181,035	199,325
	120,999	87,797	985,830	45,516	217,405	1,457,547
Support costs	22,020	15,978	179,407	-	(217,405)	-
Governance costs	4,610	3,345	37,561	(45,516)	-	-
Total expenditure 2023	147,630	107,120	1,202,797	-	-	1,457,547

Of the total expenditure, £871,524 was unrestricted and £586,023 was restricted.

4b ANALYSIS OF EXPENDITURE (PRIOR 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)	-	72,790	-	-	-	72,790
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	9,751	2,862	33,602	(46,216)	-	-
Total expenditure 2022	301,279	88,431	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

5 GRANT MAKING

	Grants to institutions	2023	2022
	£	£	£
Cost			
Médecins du Monde – France	75,828	75,828	52,790
Médecins du Monde – Canada	11,969	11,969	-
Médecins du Monde – Germany	-	-	20,000
At the end of the year	<u>87,797</u>	<u>87,797</u>	<u>72,790</u>

6 NET EXPENDITURE BEFORE TRANSFERS FOR THE YEAR

This is stated after charging / crediting:

	2023	2022
Depreciation	33,250	34,584
Operating lease rentals:		
Property	10,379	17,793
Equipment	4,645	3,437
Auditor's remuneration (excluding VAT):		
Audit	13,717	11,650
Foreign exchange loss	<u>530</u>	<u>2,461</u>

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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	662,436	813,320
Social security costs	45,426	60,089
Employer's contribution to defined contribution pension schemes	34,801	39,386
	742,663	912,795

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

	2023	2022
£70,000 – £79,999	1	–
£80,000 – £89,999	–	1

The total employee benefits of the key management personnel were £282,888 (2022: £334,068).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £239 (2022: £nil)

8 STAFF NUMBERS

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

	2023	2022
	No.	No.
International actions	0.1	0.1
National actions	9.9	14.3
Fundraising and Communications	2.9	3.0
Office management and admin	3.1	2.8
Total headcount	16.0	20.2

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	75,828	85,107	–	14,196	–

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	52,383	136,142	287,894
Additions in year	-	1,399	-	1,399
Disposals in year	(96,161)	-	-	(96,161)
At the end of the year	3,208	53,782	136,142	193,132
Depreciation				
At the start of the year	86,466	40,962	78,954	206,382
Charge for the year	12,583	5,858	14,809	33,250
Disposals in year	(96,161)	-	-	(96,161)
At the end of the year	2,888	46,820	93,764	143,471
Net book value				
At the end of the year	320	6,963	42,378	49,661
At the start of the year	12,903	11,421	57,187	81,512

All of the above assets are used for charitable purposes.

12 STOCK

	2023 £	2022 £
Medical supplies	1,779	2,778
	1,779	2,778

13 DEBTORS

	2023	2022
	£	£
Other debtors	37,429	106,881
Prepayments	32,869	38,317
Accrued income	32,642	87,870
	102,940	233,068

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	69,030	22,511
Taxation and social security	16,007	15,268
Other creditors	4,307	-
Accruals	119,317	76,684
	208,661	114,464

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

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	5,258	44,403	49,661
Net current assets	173,866	106,179	280,044
Net assets at the end of the year	179,124	150,581	329,705

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

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	18,532	62,980	81,512
Net current assets	325,809	132,270	458,079
Net assets at the end of the year	344,341	195,250	539,591

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	-	163,793	(163,793)	-	-
Other restricted donations and grants	-	66,230	(66,230)	-	-
British Red Cross Society	-	14,330	(14,513)	183	-
Right to Care & GLA Project					
Trust for London	33,720	37,700	(59,442)	-	11,977
Mobile Clinic – Outreach					
Other restricted donations and grants		21,014	(10,344)	(10,670)	
Mobile Clinic – Vehicle					
Other restricted Donations	22,000	-	(4,979)	-	17,022
MdM Network Observatory Report	-	21,731	(20,976)	(755)	-
Safer Surgeries Project					
Paul Hamlyn Foundation	2,863	53,309	(42,172)	-	14,000
Clinical Commissioning Groups	4,810	-	-	(4,810)	-
Joseph Roundtree Charitable Trust	6,597	-	(7,171)	574	-
Policy & Advocacy – General	65,224	54,667	(60,443)	-	59,448
Big Lottery	-	32,905	(30,664)	-	2,240
Tolkien	54,064	-	(10,171)	-	43,893
Other restricted donations	-	7,328	(7,328)	-	-
International actions					
Gaza Appeal	-	13,969	(11,969)	-	2,000
Yemen	-	67,205	(64,378)	(2,827)	-
Mozambique Appeal	-	16,358	(11,451)	(4,907)	-
Refugee Appeals	920	-	-	(920)	-
Global Clinic Crowdfunder	5,052	-	-	(5,052)	-
Total restricted funds	<u>195,250</u>	<u>570,538</u>	<u>(586,023)</u>	<u>(29,184)</u>	<u>150,581</u>
Unrestricted funds:					
General funds	<u>344,341</u>	<u>677,123</u>	<u>(871,524)</u>	<u>29,184</u>	<u>179,124</u>
Total unrestricted funds	<u>344,341</u>	<u>677,123</u>	<u>(871,524)</u>	<u>29,184</u>	<u>179,124</u>
Total funds	<u>539,591</u>	<u>1,247,661</u>	<u>(1,457,547)</u>	<u>-</u>	<u>329,706</u>

16a 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	–	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)	
Mobile Clinic – Vehicle					
Volunteer donations in kind	33,917	2,000	(9,278)	(4,639)	22,000
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	264,212	845,758	(600,470)	(165,159)	344,341
Total funds	563,579	1,403,879	(1,427,867)	–	539,591

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

	2023 £	2022 £
Net expenditure for the reporting period (as per the statement of financial activities)	(209,886)	(23,988)
Depreciation charges	33,250	34,584
(Decrease)/increase in stocks	1,000	(492)
Decrease in debtors	130,127	38,183
Increase/(decrease) in creditors	94,197	(219,256)
Net cash used in operating activities	48,688	(170,970)

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	
	2023 £	2022 £	2023 £	2022 £
Less than one year	17,089	29,296	3,267	3,267
One to five years	-	17,089	-	-
	17,089	46,385	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