



Doctors of the World UK

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2017

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Trustees' report

The trustees present their report together with the audited financial statements for the year ended 31 December 2017.

Reference and administrative details

Charity name: Doctors of the World UK

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

Company Registration number: 3483008

Charity Registration number: 1067406

Board of trustees / directors

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

Dr. Tim Dudderidge (President)

Dr. Serge Lipski (Vice President)

Elaine Connor (Treasurer)
appointed 27 March 2018

Dr. Alexander Van Hoogenhouck-Tulleken
resigned 26 February 2018

Dr. Christoffer Van Hoogenhouck-Tulleken
resigned 26 February 2018

Dr. Hannah Theodorou
appointed 24 February 2018

Dr. Fozia Hamid
resigned 26 November 2017

Dr. Lisa Harrod-Rothwell
appointed 24 February 2018

Dr. Peter Gough
appointed 24 February 2018

Janice Hughes
resigned 27 October 2017

Jill Whitehouse

Lord Rogers of Riverside
resigned 7 November 2017

Robert Lion
resigned 19 March 2018

Registered office

29th Floor
One Canada Square
London E14 5AA
www.doctorsoftheworld.org.uk

Auditors

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

Bank

Lloyds TSB
35 Whitechapel High Street,
London E1 7PH

What we do and why we do it

Doctors of the World UK is part of the global Médecins du Monde network. In 2017 we delivered over 378 innovative medical programmes and evidence-based advocacy initiatives in 77 countries. We work at home and abroad to enable excluded individuals and their communities to access healthcare and we fight for removal of the barriers which prevent them accessing it.

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

Our four priority areas are:

- **People in crisis.** We provide life-saving humanitarian healthcare in times of war and after natural disasters.
- **Vulnerable migrants.** This includes advocating for the right to health across Europe, both in terms of mental and physical health.
- **People at risk of harm.** This especially refers to those at risk from HIV or hepatitis C, such as drug users and sex workers.
- **Women and girls.** We believe strongly in the right to sexual and reproductive health.

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

Since opening in 1998, Doctors of the World has directly helped more than 15,000 people in the UK.

What we achieved in 2017



International

In 2017, our work continued to support refugee programmes in Greece and we launched our first direct emergency programme, in northern Kenya, responding to the devastating food crisis; we took over a longer term project in the Ukraine conflict zone; and supported a harm reduction project in Russia, and a post-emergency response programme in Nepal.

Greece

For many refugees living in camps across mainland Greece and the surrounding islands, months of uncertainty are turning into years not knowing what their future will be. More than 60,000 refugees remain in camps across Greece, despite pledges by EU member states to relocate asylum seekers. The camps are still increasing in size, sometimes reporting up to 200 new arrivals daily.

The EU–Turkey agreement of 2016 has made the journey for refugees even more challenging and potentially dangerous.

Security is an increasing concern for vulnerable people across the camps. Reports of sexual and gender-based violence are escalating. Levels of depression and other mental health issues continued to rise as people remain living in dangerous environments, worried about what will happen next.

The safety for unaccompanied children remains a high risk. By the end of the year more than 2,200 unaccompanied children were still waiting to be placed in the relative safety of a shelter. Close to 100 were being detained in police stations.

The international Médecins du Monde network has continued to respond to the urgent healthcare needs of refugees across Greece. Doctors of the World sent a fully equipped mobile clinic to add resources to the healthcare programmes being carried out in southern Greece, particularly in Malakasa, situated north of Athens – a camp with

capacity for 1,300 refugees but which often had many more. We also continued to recruit, train and support a range of volunteers including doctors, nurses and translators, who joined the team in Greece.

Kenya

At the start of 2017, Doctors of the World linked up with the Ministry of Health at Isiolo County Hospital and the Northern Rangelands Trust (NRT), working on improving access to primary healthcare for remote conservancy communities in Isiolo.

Although there are 253 health facilities scattered across Isiolo County, the majority of these are small dispensaries; the county hospital is the only facility with an operating theatre equipped to conduct emergency caesarean sections. The county hospital has neither the vehicles nor the fuel to maintain a fleet of ambulances and so, often, those in urgent need of emergency medical assistance are forced to set out on foot, to cover distances of up to 240km.

Food production in Isiolo County, north of Kenya's capital Nairobi, suffered severely after a vicious drought after rains failed in late 2016 and spring 2017, and the region suffered a food crisis. When young children suffer from malnutrition they must be treated urgently to prevent lifelong effects on physical and cognitive development, but with many villages in Isiolo several days' walk from a hospital, the journey would have been difficult or impossible. Doctors of the World mobilised an emergency operation to respond to the needs.

Doctors of the World provided 1,039 screenings to identify cases of malnutrition in pregnant and lactating women and children under five, which are the highest risk groups. Our outreach teams provided 677 courses of treatment in the community for standard cases (Ready to Use Supplementary Feeding (RUSF) and Ready to Use therapeutic Feeding (RUTF); Vitamin A; CSB/fortified porridge; Iron etc.) The teams participating in these mass screening outreaches comprised of Doctors of the World medical volunteers and staff (doctors, nurses, and midwives), as well as MoH staff; Community Health Volunteers (CHVs)/Community Health Education Workers (CHEWs); nurses; nutritionists.

Nepal

We have been working in the mountainous region of Sindhupalchok, 50km east of Kathmandu since it was devastated by the earthquake that struck on 25th April 2015 with a magnitude of 7.8. It was followed by a second earthquake on 12th May 2015. The death toll reached 8,000 and there were more than 16,000 people injured.

In the immediate aftermath we sent teams of doctors, nurses, midwives and logisticians, as well as 15 tons of equipment.

In the longer term, we worked to strengthen the 'health systems' of a number of villages in the region. This included an innovative community-based health programme in 10 Village Development Cooperatives (VDC), which are a key part of rural life and often run by women, as most men are employed away in towns and cities. The cooperatives combine two traditionally separate components – microfinance and sexual and reproductive health (SRH) promotion.

The programme contributed to a reduction in maternal and new-born child morbidity and mortality (DHO and Doctors of the World data, 2015).

The Government is building a new health post to service a few local communities, but it's several kilometres away and relatively difficult to access. Patients have to pay for ambulances, so the medical emergency funds available in each of the 16 cooperatives supported by this project made a big difference when urgent care is needed.

The Médecins du Monde network has been working in Sindhupalchok since 2007. Before the earthquake, the network's projects focused on supporting local women's cooperatives and improving access to sexual and reproductive health services. This remains a vital part of the network's presence in Nepal.

Russia

An estimated 1,000,000 people in Russia are HIV+, double the number in 2010 and the epidemic is growing so quickly that experts expected the figure to be more than 1,300,000 by the end of 2017. This is partly because it is hard for the country's at-risk groups, such as sex workers, to access healthcare.

Sex work is illegal and stigmatised in Russia, and there is virtually no HIV prevention strategy or targeted healthcare initiative for sex workers. In Moscow, people from outside the city are not entitled to use state health services. With an estimated 80% of the city's 150,000 sex workers coming from other areas of Russia or abroad this means around 120,000 of the most at-risk people are not able to access health care services.

The Médecins du Monde network works in partnership with a sex worker community NGO, Silver Rose, and an advocacy group, Shagi, by piloting HIV/STI services for Moscow's sex worker population since 2016. The pilot proved successful, and with the support of the Elton John Aids Foundation we launched the first year of a two-year project to scale up services.

Over two years this programme will map and provide outreach across Moscow, encouraging more sex workers to utilise our drop-in centre facilities.

Ukraine

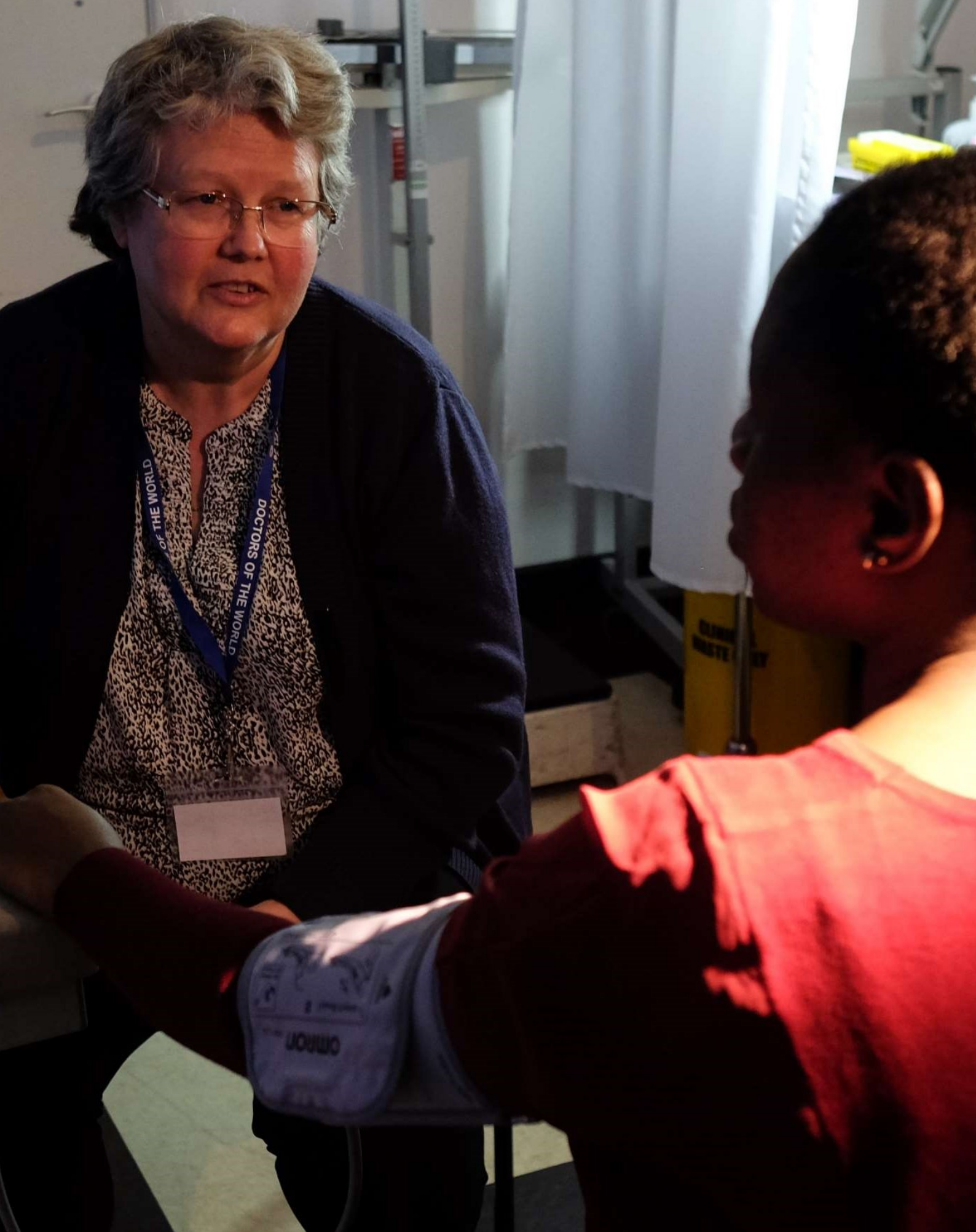
In 2017, our Ukraine mission concentrated its efforts in Luhansk Oblast, providing health care for populations affected by the ongoing conflict, and strengthening the local health system.

Our two multidisciplinary mobile units delivered 18,982 medical consultations, 3,399 mental health consultations and 2,396 sexual and reproductive health consultations

in 18 locations close to the Contact Line. The same teams also conducted 1,123 awareness sessions, to sensitize our patients on a wide variety of topics related to medical issues, sexual and reproductive health, gender based violence, and mental health and psychosocial support.

To build local capacity, formal training was provided to 257 Ukrainian health staff on emergency care, chronic diseases, paediatrics, sexual and reproductive health and vaccination, whilst 14 nurses were trained as community counsellors. Medical equipment was donated to over 60 health facilities in the region (including 5 health facilities located in mon-governmental-controlled areas) and 14 community focal points were established to identify and provide support to gender-based violence survivors.

Doctors of the World also participated in several advocacy events to raise awareness on the humanitarian issues related to the ongoing conflict in Eastern Ukraine, including meetings with diplomats and donors in Kiev and an international conference in Berlin.



UK

Everyone in the UK has the right to see a GP for free, regardless of immigration status yet 89% of the patients we saw at our London clinic were not registered with a GP, despite having lived in the UK six years on average. 70 per cent were living below the poverty line. Often they have been too afraid to visit a doctor because of a fear of immigration controls. In 2017 their fears became real with NHS Digital signing an agreement which allowed the Home Office to access their information, breaking doctor–patient confidentiality.

As a result, we have had to spend many hours in the clinic persuading people who are very sick or heavily pregnant that the risk of not accessing the healthcare they need outweighs their fears about this data breach. It routinely causes great distress to people who were already in a vulnerable situation.

Our volunteer doctors and nurses provide consultations for our service–users, while our caseworkers help them register to see a GP so that they have future access to a doctor. At the clinic we also offer social assessment (linking people into relevant allied services), health advocacy and health assessments.

After coming to our clinic, 90 per cent of service–users are now accessing healthcare. Of those we asked, 8 out of 10 felt more confident about going to their GP and 86 per cent had seen an improvement in their health.

East London clinic

Our Bethnal Green clinic in east London continued to work at capacity and conducted social and medical consultations for 1,617 people. 1,074 people had a sexually transmitted infection (STI) test on the day they visited, and 163 were screened for tuberculosis through a partnership with the NHS *Find and Treat* team.

Women and Children’s Clinic

Our Women and Children’s Clinic service provides a vital service to hundreds of women, including 124 pregnant women, who came to visit us in Bethnal Green. The clinic offers obstetric checks, health assessments and STI screenings. Volunteers also help with antenatal referrals and ensure

women know their rights around accessing care.

Every pregnant woman must be provided with antenatal care, but most of the women we see will be charged for the care (normally at least £5,000) and if they cannot pay this debt off, are reported to immigration authorities. This results in late presentation for care, and missed appointments, both of which increase the health risk to the mother and the pregnancy. This was exemplified when a woman came to our Bethnal Green clinic in labour, having never accessed antenatal care out of fear. She was rushed to hospital and gave birth to a healthy baby a few hours later.

Pop Up Clinics

We worked with allied organisations to run monthly outreaches at their locations, reaching people who can't make it to Bethnal Green, either due to fear, cost of transport or timings. We have been working closely with The Voice of Domestic Workers, the Notre Dame Refugee Centre, the Latin American Women's Rights Service, and thanks to funding from Hackney CCG, with Hackney Migrant Centre.

Brighton Clinic

In March 2017, and after an 18-month project the funding from Brighton and Hove CCG came to an end. The clinic provided 71 people in Brighton, mainly Asylum Seekers with support and advocacy to access health services, medical consultations and provided 13 education and training sessions for NHS staff.

Grenfell

In the immediate aftermath of the Grenfell Fire on 14th June 2017, we received reports from doctors volunteering in the nearby relief centre that they had treated people injured whilst escaping the fire who had been too scared to go to A+E because of their immigration status. Doctors of the World responded immediately, sending volunteers to carry out daily outreach in the area. Visiting local community groups, they raised awareness of patients' rights to care, and set up a drop-in clinic at the North Kensington Law Centre. We saw few patients that month, but more attended the clinic as word spread over the next few months. The patients seen by Doctors of the World had rarely accessed legal advice (despite the government's amnesty) or any healthcare, some were suffering from mental

health issues that they attributed to surviving the fire. Some had lost friends or family and several had already survived significant high stress events in their lives. The fire, for a short time, focused the nation's attention on the stark inequity that exists in London.

Advocacy work

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

In January 2017, the UK government and NHS Digital, which stores NHS patient data, signed an agreement to give the Home Office easier access to patients' personal information. It meant that immigration officials could get hold of confidential details, such as addresses, in order to track down, detain and deport undocumented migrants.

In April, Doctors of the World responded to this by launching its #StopSharing campaign. We asked people across the UK to tell the government to stop using NHS patient records to track down migrants and to protect our confidential health service. The petition quickly received over 5,000 signatures, including medical professionals.

Articles about the campaign were featured in numerous high profile media outlets, including The Guardian, the BMJ and the Lancet.

MPs are paying attention too. Doctors of the World were invited to give evidence to a Health Select Committee inquiry into the deal in early 2018.

Extensions to NHS charging

In addition to sharing patient data with the Home Office (see above) in 2017 the government introduced major changes to NHS charging rules. The rules led to people being refused treatment because they couldn't afford to pay. Doctors of the World published research from our clinic demonstrating that charging deters vulnerable people from accessing healthcare, including pregnant women.

In response, we sent an open letter along with partner organisations to Jeremy Hunt, the health secretary, signed by the former chief executive of NHS England and over 1,000 individuals. Our concerns were raised with parliamentarians, resulting in a debate in the House of Lords.

While the changes went ahead, we secured the exclusion of health visitors and school nurses from charging, and a government commitment to review the impact of the rules on vulnerable groups.

Safe Surgeries

Safe Surgeries was formerly called Right to Care and is our training programme which reached over 750 medical students and professionals in 2017, including junior doctors and GP practice staff. Almost everyone who completed a training

evaluation said they were more confident in advocating for their patients as a result.

The Médecins du Monde European Observatory Report

In November 2017 we launched the Médecins du Monde's annual Observatory Report at the European Parliament with MEP Enrique Guerrero and MEP Patricia Lalonde. Produced by Doctors of the World and the Institute of Global Health at University College London, the report collates data and testimony from 43,286 people supported by Médecins du Monde programmes and partner organisations across Europe, evidencing the systematic failure of European health systems.

Our organisation

Customer Relationship Management

We worked continuously to improve our donor processing systems and completed the migration of our database: Raisers Edge NXT to optimise supporter engagement.

Improved digital platforms

Donation processing was moved to Engaging Networks to make necessary improvements to the donation and supporter communications management process, and better design of donation pages.

Mobile clinic

After the mobile clinic had spent 6 months supporting Médecins du Monde Greece in their work with refugees and migrants, it returned to the UK. We scoped out the potential for deployment across London Boroughs, working with partner organisations who have a healthcare need that is otherwise unmet by existing services. A case for support has been developed to be put into operation in 2018.

Staff

The organisation underwent a restructure, which better integrates the programme and fundraising workplans and aligns our resources with our strategic plans and opportunities to grow.

WHAT 2018 HOLDS FOR US



INTERNATIONAL

EU Aid

In 2018 we will be taking part in the EU Aid project with five other Médecins du Monde chapters. The aim of the project is to provide opportunities for EU citizens to volunteer abroad and develop Médecins du Monde and participating project's capacity to recruit and manage volunteers. We're excited to be working together to improve volunteer opportunities and experience across the network.

Europe's Refugee Crisis

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

Kenya

The emergency response programme will come to a close in January 2018. Relationships and some outreach will be handed over to partner organisations working in the area whilst Médecins du Monde's longer term intervention in Kenya will continue.

Natural Disaster & Emergencies

Doctors of the World will be developing readiness to respond to disaster and emergencies, in particular by raising funds for the Médecins du Monde network through digital campaign

materials that can be activated at short notice, when news of an emergency breaks.

Nepal

The emergency response project started in 2016 will wrap up in 2018. The final stage will continue with delivery of a training programme which improves communities' access to local health workers and the repair to water supplies.

Russia

2018 will be the second year of the project funded by the Elton John AIDS Foundation and aims to continue building on its achievements and scale up awareness raising, referrals and advocating for sex workers' inclusion in HIV and AIDS policy. By the end of the project we expect to have supported more than 20,000 sex workers.

Ukraine

The Ukraine programme, which has been jointly managed with our French counterparts since 2015, will be handed over to Médecins du Monde Spain's management from April 2018.

UK

UK clinics

We will continue to offer a range of services at our successful clinics in London. Our new structure for our Hackney project, which will receive the second tranche of CCG funding in April, will equip and support volunteer advocates from the Hackney Refugee Forum to carry out health advocacy on behalf of their communities. Additionally, Doctors of the World will provide a monthly 'pop-up' clinic to support these advocates with more complex cases. In response to growing demand we intend to increase the number of days our clinic is open and offer more services to unaccompanied children and young people seeking asylum.

We also aim to establish a new clinic elsewhere in the UK, as we continue to encounter individuals and organisations outside of the capital showing a high demand for our services.

In 2018 we will review the health needs of sex workers in London and look to develop a response to meet these needs. We will pilot use of the mobile clinic to take health services to vulnerable people across London and seek funding for a full roll out.

and reporting on access to GP registration. As demand for our training on refugees and migrant healthcare rights increases, we will produce online training resources, whilst continuing to deliver face-to-face to healthcare professionals and NHS staffs.

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

We will continue to engage with the Department of Health, to ensure government policies do not compromise access to healthcare for vulnerable people, and we will identify opportunities to improve health inequalities and promote public health. We will drive our #stopsharing campaign working with the Health Select Committee, partners and doctors to challenge data sharing between the NHS and the Home Office.

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

Policy and advocacy work

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

Organisation Structure

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

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

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

Senior Management Team

Ellen Waters, Director of Development

Lucy Jones, Director of Programmes

Mark Mansi, Finance and Admin Manager

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

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

Trustees are recruited to ensure a spread of relevant skills across the board. All trustee roles are advertised but trustees may also be

identified by a trustee or employee or other party. Applications are treated equally regardless of their source. The aim is to have board that is balanced in terms of diversity and which includes people with the skill sets the charity needs. These include medical field experience, finance, marketing, fundraising and legal and compliance skills and experience. The board considers all trustee applications and interviews those candidates who meet the criteria set for any particular appointment.

A revised induction process for new trustees is under development.

Remuneration policy

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

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

Future plans

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

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

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

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

Volunteers

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

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

Overseas we depend upon the solidarity and determination of a broad range of volunteers. They work hard to coordinate emergency and long-term programmes in conflict and non-conflict settings to ensure that care gets to those who need it most.

Fundraising approach

Our volunteers and frontline staff make so much difference to people's lives because of their expertise and empathy. We want all of our professional relationships to emulate their warmth and support, and that informs our fundraising approach. We foster a

personable and competent fundraising team, who build strong and enduring relationships with our supporters, so that their support of Doctors of the World UK evolves with their life, way beyond a one-off event. We stay in regular contact, offering tips on good fundraising, supporting our fundraisers' creative efforts, and keeping them up to date on the difference their time, energy and money makes to us.

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

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

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

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

We worked with two professional fundraising agencies to solicit donations on our behalf by telephone and direct mail. Our policies and approach to fundraising standards are outlined below:

- We are registered with the Fundraising Regulator and comply to the Codes of Fundraising Practice, and we are committed to complying with the regulator's Fundraising Promise

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

We remained registered with the Fundraising Regulator, adhering to their Code of Fundraising Practice. We had no instances of non-compliance with the code during the year. Our Supporter Care team responded to all queries and there were a small number of complaints concerning the ability of the website to process unsubscriptions from emails but none regarding fundraising activities. We take all complaints very

seriously and we used these complaints to improve both our service and performance for the future. We also remained members of the Institute of Fundraising and continued to ensure staff are fully trained – and understand their responsibilities – in their respective areas.

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

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

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

Grant making policy

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

Financial review and highlights

Total income for the year was £3,903,050 (2016: £3,136,246), whilst expenditure was £3,837,447 (2016: £3,090,103).

Of these amounts, restricted income during 2017 was £2,693,309 (2016: £1,830,449) and restricted expenditure was £2,235,469 (2016: £1,981,062), the increase reflecting that work had commenced on a significant new project in Ukraine.

Other significant grants include securing a grant from the Elton John AIDS Foundation for a programme in Russia where we are working with Médecins du Monde France.

2017 saw the unrestricted fund decrease to £204,389 (2016: £656,640) mainly as the increase in the prior year was due to the organisation being included in the 2015 Guardian Christmas appeal which was a one-off and due to additional investment in staff and fundraising to establish a long term growth strategy.

The Board of Trustees regularly undertakes an assessment of risks including financial ones and ensures that reserves are maintained at a level which will ensure that the organisation's core activities continue. Following a shortfall in expected funding in 2017 the organisation decided to prioritise securing funding for all core costs and UK programmes. Consequently, the organisation undertook a staff restructuring exercise at end of 2017 and started to implement cost savings programmes.

In 2018 the Board has closely monitored the financial performance of the organisation in the monthly Board meetings though frequent reviews of financial information, including monitoring performance against the 2018 budget and a review of the 2018 reforecast and 2019 projections. Based on the current

assumptions underlying the reforecast and projection information 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 £204,389 (2016: £656,640) and restricted reserves were £712,857 (2016: £195,003).

Restricted reserves represent the amount paid by donors to undertake specific programmes which was recognised in the financial year under review; expenditure relating to this fund will be incurred during the first half year of 2018.

Doctors of the World UK does not carry any designated funds, £148,076 of unrestricted reserves are available to meet overheads and/or undertake charitable actions as decided by the trustees and management. The remaining £56,313 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 2017 the unrestricted reserve represented 2.6 months of these costs (2016: 4.8 months).

The board of trustees periodically undertakes an assessment of financial risk and re-building the reserves is an ongoing priority which is being worked towards though cost saving programmes.

Risk management

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

accounted for and procedures are in place to ensure compliance with the health and safety of staff, volunteers, service users and visitors.

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

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

Acknowledgements 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 chairman and CEO, Sir George Iacobescu CBE.

They have provided the organisation with rent-free office space in the Canary Wharf Estate since 1998 and have committed to do so until June 2019.

Donors and supporters

Aberdeen Asset Management
Argus Media
Big Lottery Fund
Breadsticks Foundation
Brighton and Hove CCG
Canary Wharf Management
Evan Cornish Foundation
Haramaad Trust
Help Refugees
Elton John AIDS Foundation
Ernst Young
Freshfields Bruckhaus Derringer LLP
Northwick Trust
Pickwell Foundation
Prints for Refugees
Rogers, Stirk Harbour & Ptnrs
Tolkien Trust
Trust for London
Weil, Gotshal & Manges
J J Wix Charitable Trust

We'd like to thank all the donors who helped us in 2017, whose ongoing support makes it possible for us to continue to help vulnerable people both in the UK and internationally.

Statement of trustees' responsibilities

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

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose

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

In so far as the trustees are aware:

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

Approval

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime. It was approved by the Board of Directors and Trustees on 25 September 2018 and signed on its behalf by:-

Tim Dudderidge
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 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Use of our report

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

Noelia Serrano

Senior statutory auditor

27 September 2018

for and on behalf of

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

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

For the year ended 31 December 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
Income from:							
Donations and legacies	2	1,209,741	79,131	1,288,872	1,129,362	105,583	1,234,945
Charitable activities							
International actions	3	–	2,151,426	2,151,426	–	1,294,521	1,294,521
National actions	3	–	462,752	462,752	176,435	430,345	606,780
Total income		1,209,741	2,693,309	3,903,080	1,305,797	1,830,449	3,136,246
Expenditure on:							
Raising funds	4	966,544	–	966,544	572,235	–	572,235
Charitable activities							
International actions	4	118,720	1,673,532	1,792,252	230,884	1,568,859	1,799,743
National actions	4	516,714	561,937	1,078,651	305,922	412,203	718,125
Total expenditure		1,601,978	2,235,469	3,837,447	1,109,041	1,981,062	3,090,103
Net income / (expenditure) before transfers	6	(392,237)	457,840	65,603	196,756	(150,613)	46,143
Transfers between funds		(60,014)	60,014	–	(37,957)	37,957	–
Net movement in funds		(452,251)	517,854	65,603	158,799	(112,656)	46,143
Reconciliation of funds:							
Total funds brought forward		656,640	195,003	851,643	497,841	307,659	805,500
Total funds carried forward		204,389	712,857	917,246	656,640	195,003	851,643

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

Balance sheet

As at 31 December 2017

Company registration number 3483008

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	11	107,243	130,538
		107,243	130,538
Current assets			
Stock	12	2,635	2,635
Debtors	13	141,702	141,702
Cash at bank and in hand		663,653	663,653
		1,241,330	807,990
Liabilities			
Creditors: amounts falling due within one year	14	451,427	86,885
Net current assets		889,903	721,105
Total net assets		917,243	851,643
The funds of the charity			
Restricted income funds	15	712,857	195,003
Unrestricted income funds		204,386	656,640
Total charity funds		917,243	851,643

Approved by the trustees on 25 September 2018 and signed on their behalf by

Tim Duddridge
President

Statement of cash flows

For the year ended 31 December 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash provided by / (used in) operating	17	302,007	(61,137)
Cash flows from investing activities:			
Purchase of fixed assets		(1,202)	(134,557)
Net cash provided by / (used in) investing		(1,202)	(134,557)
Change in cash and cash equivalents in the year		276,785	(195,694)
Cash and cash equivalents at the beginning of the year		602,654	859,348
Cash and cash equivalents at the end of the year	18	1,040,439	663,654

Notes to the financial statements

For the year ended 31 December 2017

1 Accounting policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

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

b) Public benefit entity

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

c) 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.

d) 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.

e) 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 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.

Notes to the financial statements (continued)

For the year ended 31 December 2017

1 Accounting policies (continued)

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 gifts, 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; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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 inducing 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
- Other expenditure represents those items not falling into any other heading

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

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

Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. 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.

Notes to the financial statements (continued)

For the year ended 31 December 2017

1 Accounting policies (continued)

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 pertaining at the time of the transaction. Exchange differences are taken into account in arriving at the net incoming resources for the year.

Tangible fixed assets

Items of equipment are capitalised where the purchase 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

Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. 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.

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.

Cash at 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.

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.

Pensions

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

Operating Leases

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

Notes to the financial statements (continued)

For the year ended 31 December 2017

2 Income from donations and legacies

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Functioning grants from Médecins du Monde France	835,960	–	835,960	321,270
Other donations and gifts	373,781	79,131	452,912	913,675
	1,209,741	79,131	1,288,872	1,234,945

Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £147,888 (2016: £80,000) and Weil, Gotshal & Manges legal advice £1,200 (2016: £20,000).

3 Income from charitable activities

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Hackney CCG	–	13,607	13,607	(2,166)
Brighton & Hove CCG	–	–	–	49,274
Breadsticks	–	28,040	28,040	27,223
MdM France – Observatory Report	–	125,896	125,896	–
Trusts for London	–	20,000	20,000	40,000
Help Refugees	–	–	–	55,000
MdM France – Tolkein Trust	–	40,000	40,000	–
Other income from National Actions	–	235,209	235,209	437,449
Sub-total for National Actions	–	462,752	462,752	606,780
DfID Ebola treatment in Sierra Leone	–	–	–	490,105
DAHI Canada – Ukraine	–	539,785	539,785	–
WHO –	–	80,358	80,358	–
ECHO /People in Need – Ukraine	–	412,782	412,782	–
MdM Germany – East Africa famine	–	142,055	142,055	–
MdM Spain – EU Aid	–	31,041	31,041	–
Elton John AIDS Foundation – Russia	–	300,000	300,000	–
START network – Bulgaria Refugee Emergency programme	–	79,375	79,375	102,352
Big Lottery Fund Nepal	–	306,151	306,151	240,521
MdM Belgium – ECHO Greece refugees	–	–	–	160,639
MdM Switzerland – Greece refugees	–	–	–	49,576
START network – Burkina Faso	–	–	–	50,050
DfID DEERF Sierra Leone	–	–	–	112,560
CPES Sierra Leone	–	–	–	70,486
Save the Children – Morocco	–	159,386	159,386	–
Save the Children – Niger	–	99,000	99,000	–
Other income from International Actions	–	1,493	1,493	18,232
Sub-total for International Actions	–	2,151,426	2,151,426	1,294,521
Total income from charitable activities	–	2,614,178	2,614,178	1,901,301

Other income from National Actions includes the donation of volunteer time and training for clinic and caseworker activities to the value of £196,517 (2016: £197,716).

Notes to the financial statements (continued)

For the year ended 31 December 2017

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities				2017 Total £	2016 Total £
		International Actions £	National Actions £	Governance costs £	Support costs £		
Staff costs (Note 7)	208,745	59,092	186,899	–	610,461	1,065,197	735,911
Fundraising and publicity costs	253,523	–	–	–	–	253,523	100,386
Direct activity costs	–	882,921	375,038	–	–	1,257,959	599,357
Grant funding (Note 5)	–	731,519	–	–	–	731,519	1,244,261
Other costs	–	–	–	12,537	516,712	529,249	410,188
	462,268	1,673,532	561,937	12,537	1,127,173	3,837,447	3,090,103
Support costs	498,729	117,414	511,030	–	(1,127,173)	–	–
Governance costs	5,547	1,306	5,684	(12,537)	–	–	–
Total expenditure 2017	966,544	1,792,252	1,079,651	–	–	3,837,447	3,090,103
Total expenditure 2016	572,235	1,799,743	718,125	–	–	–	–

Of the total expenditure, £1,601,978 was unrestricted (2016: £1,109,041) and £2,235,469 was restricted (2016: £1,981,062).

Notes to the financial statements (continued)

For the year ended 31 December 2017

5 Grant making

	Grants to institutions £	2017 £	2016 £
Cost			
Médecins du Monde – France	424,920	424,920	430,224
Médecins du Monde – Spain	15,000	15,000	622,846
Médecins du Monde – Belgium	253,886	253,886	12,997
Médecins du Monde – Greece	–	–	124,252
Médecins du Monde – Switzerland	–	–	28,508
Médecins du Monde – Canada	29,819	29,819	–
Other	7,894	7,894	25,434
At the end of the year	731,519	731,519	1,244,261

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

6 Net income resources for the year

This is stated after charging / crediting:

	2017 £	2016 £
Depreciation	22,477	17,567
Operating lease rentals:		
Property	147,888	80,000
Other	3,027	1,440
Auditor's remuneration (excluding VAT):		
Audit	10,880	8,400
Foreign exchange (gains) or losses	(9,074)	(10,304)

Notes to the financial statements (continued)

For the year ended 31 December 2017

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

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	650,705	648,584
Redundancy costs	71,255	–
Social security costs	84,027	66,759
Employer's contribution to defined contribution pension schemes	49,700	20,568
	1,055,187	735,911

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

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

	2017 No.	2016 No.
£70,000 – £79,999	2	–
£80,000 – £89,999	–	–
£90,000 – £99,999	–	1
£100,000 – £109,999	–	–
£110,000 – £119,999	1	–

The total employee benefits (including pension contributions) of the key management personnel were £448,483 (2016: £320,844). Included within total employee benefits of key management personnel were £71,356 (2016: £nil) of redundancy costs relating to a management re-structure.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £8,368 (2016: £325) incurred by 3 (2016: 1) members relating to attendance at board meetings and retreats and also for trustees visiting the overseas programmes of the organisation.

Notes to the financial statements (continued)

For the year ended 31 December 2017

8 Staff numbers

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

	2017 No.	2016 No.
International actions	1.8	4.3
National actions	8.8	7.3
Fundraising and PR	7.5	5.2
Office management and admin	7.7	3.9
	25.8	20.7
Full Time Equivalents		
	2017 No.	2016 No.
International actions	1.8	4.0
National actions	7.8	5.3
Fundraising and PR	7.4	5.2
Office management and admin	7.3	3.9
	24.1	18.4

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	424,920	1,001,856	–	–	–

10 Taxation

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

Notes to the financial statements (continued)

For the year ended 31 December 2017

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Motor Vehicle £	Total £
Cost or valuation				
At the start of the year	72,674	22,503	64,947	100,124
Additions in year	1,015	5,267	–	6,282
Disposals	–	–	–	–
At the end of the year	73,689	27,770	64,947	166,406
Depreciation				
At the start of the year	15,208	9,739	4,639	29,586
Charge for the year	14,571	5,628	9,278	29,477
Disposals	–	–	–	–
At the end of the year	29,779	15,367	13,917	59,063
Net book value At the end of the year	43,910	12,403	51,030	107,343
At the start of the year	57,466	12,764	60,308	130,538

All of the above assets are used for charitable purposes.

12 Stock

	2017 £	2016 £
Raw materials	2,635	2,635
	2,635	2,635

13 Debtors

	2017 £	2016 £
Other debtors	142,701	94,118
Prepayments	25,500	47,584
	168,201	141,702

Notes to the financial statements (continued)

For the year ended 31 December 2017

14 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	375,000	35,899
Taxation and social security	20,004	24,529
Accruals	35,000	26,457
	430,004	86,885

15 Analysis of net assets between funds (current year)

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

16 Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	70,230	60,308	130,538
Net current assets	586,410	134,695	721,105
Net assets at the end of the year	656,640	195,003	851,643

Notes to the financial statements (continued)

For the year ended 31 December 2017

10 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 activities					
London Clinic					
Other restricted donations	23,187	358,141	(322,124)	–	59,204
Meins to Cure Project					
Trust for London	17,142	20,000	(32,421)	–	4,721
Other restricted donations	938	130	–	–	1,068
Mildmay Clinic					
Brighton & Hove CCG	24,529	309	(23,966)	–	872
Mobile Clinic					
Help Refugees	50,361	–	(25,389)	–	24,972
MdM Network/Charitable Trust					
Observatory Report	–	125,896	(148,353)	–	22,543
Other restricted donations	–	15,747	(10,428)	–	5,319
International activities					
DAHI, ECHO, WHO – Ukraine	–	1,032,926	(785,806)	–	247,120
Elton John AIDS Foundation – Russia	–	300,000	(152,500)	–	147,500
Save the Children – Morocco	–	159,386	(167,281)	–	7,105
Save the Children – Niger	–	99,000	(94,500)	–	4,500
EU Aid Projects	–	31,041	(14,107)	–	16,934
Big Lottery Fund Nepal	80,781	306,191	(231,558)	–	155,414
START network – Bulgaria refugees	–	79,375	(79,375)	–	–
START network – European refugees	1	–	(2,109)	2,109	1
MdM Belgium – ECHO Greece refugees	(27,147)	–	(9,049)	36,196	–
East Africa Famine Appeal	–	159,946	(86,439)	–	73,507
CPES Sierra Leone	–	–	(16,970)	16,970	–
Other restricted donations	25,211	5,221	(33,094)	4,739	1,057
Total restricted funds	195,003	2,693,309	(2,235,469)	60,014	712,857
Unrestricted funds:					
General funds	656,640	1,209,741	(1,601,978)	(60,014)	204,389
Total unrestricted funds	656,640	1,209,741	(1,601,978)	(60,014)	204,389
Total funds	851,643	3,903,050	(3,837,447)	–	917,246

Notes to the financial statements (continued)

For the year ended 31 December 2017

14 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 activities					
London Clinics					
Other restricted donations	33,780	263,362	(311,912)	37,957	19,187
Health to Care Project					
Trust for London	9,674	40,000	(32,532)	–	17,142
Other restricted donations	400	538	–	–	938
Education Clinics					
Brighton & Hove CCG	16,205	49,274	(40,950)	–	24,529
Other restricted donations	–	22,171	(22,171)	–	–
Health Clinics					
Help Refugees	–	55,000	(4,639)	–	–
International activities					
DFID Sierra Leone	(50,745)	490,105	(439,360)	–	–
DFID Lebanon & Jordan	73,480	–	(73,480)	–	–
Band Aid Liberia & Sierra Leone	(180)	–	180	–	–
Big Lottery Fund Nepal	–	240,521	(159,740)	–	80,781
START network – European refugees	36,255	102,352	(138,606)	–	–
MdM Belgium – ECHO Greece refugees	–	160,639	(187,786)	–	(27,147)
MdM Switzerland – Greece refugees	–	49,576	(49,576)	–	–
START network – Burkina Faso	–	50,050	(50,050)	–	–
DfID DEERF Sierra Leone	–	112,560	(112,560)	–	–
CPES Sierra Leone	–	70,486	(70,486)	–	–
Other restricted donations	188,790	123,815	(287,394)	–	105,211
Total restricted funds	307,659	1,830,449	(1,981,062)	37,957	105,003
Unrestricted funds:					
General funds	497,841	1,305,797	(1,109,041)	(37,957)	656,640
Total unrestricted funds	497,841	1,305,797	(1,109,041)	(37,957)	656,640
Total funds	805,500	3,136,246	(3,090,103)	–	861,643

Notes to the financial statements (continued)

For the year ended 31 December 2017

16 Movements in funds (prior year) continued

Purposes of restricted funds

National actions

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

International actions

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

Credit balance on individual grant funds represent amounts where income has been recognised upon receipt and expenditure will be incurred in 2018. Debit balances represent amounts where donors make settlement for grant expenditure in arrears, and such amounts have been received in 2018.

Transfers to restricted funds represent support from unrestricted funds to programmes where restricted funding has not been sufficient to deliver programme initiatives.

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

	2017 £	2016 £
Net income for the reporting period (as per the statement of financial activities)	61,008	46,143
Depreciation charges	22,477	17,567
Loss on the disposal of fixed assets	-	21,645
(Increase)/decrease in stocks	-	(574)
(Increase)/decrease in debtors	(61,354)	1,473,130
Increase/(decrease) in creditors	34,341	(1,619,048)
Net cash provided by / (used in) operating activities	36,272	(61,137)

18 Analysis of cash and cash equivalents

	At 1 January 2017 £	Cash flows £	Other changes £	At 31 December 2017 £
Cash in hand	663,654	376,785	-	1,040,439
Total cash and cash equivalents	663,654	376,785	-	1,040,439

19 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.

Notes to the financial statements (continued)

For the year ended 31 December 2017

20 Operating lease commitments

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

	Equipment	
	2017	2016
	£	£
Less than one year	1,488	1,440
One to five years	4,960	2,160
	6,448	3,600

21 Contingent Liabilities

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

22 Controlling party

There is no single ultimate controlling party.



DOCTORS OF THE WORLD UK

29th Floor, One Canada Square. London E14 5AA

www.doctorsoftheworld.org.uk

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