



Doctors of the World UK Report and Financial Statements

For the year ended 31 December 2015



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Trustees report

The trustees present their report together with the audited financial statements for the year ended 31 December 2015.

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:

Janice Hughes

Lord Rogers of Riverside

Robert Lion

Olivier Maguet – Resigned 15/09/2015

Jill Whitehouse

Mr. Tim Dudderidge – Appointed 30/01/2015

Dr. Alexander Van Hoogenhouck-Tulleken – Appointed 02/06/2015 – Resigned 22/12/2015*

Dr. Christoffer Van Hoogenhouck-Tulleken – Appointed 02/06/2015 – Resigned 22/12/2015*

Dr. Serge Lipski – Appointed 15/09/2015

Dr. Fozia Hamid – Appointed 11/12/2015

*Temporary resignation, reappointed March 2016

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, which delivers over 400 projects in more than 70 countries through 3,000 volunteers.

Our vision is of a world in which vulnerable people affected by war, natural disasters, disease, hunger, poverty or exclusion get the healthcare they need.

Through our health programmes and advocacy we work to ensure excluded people overcome barriers to realising their right to health.

We share our skills and training locally so communities stay strong in the long term. We also work with the most marginalised to report on violence, injustice and healthcare barriers wherever we see them. Our four priority areas are:

- people in crisis, providing life-saving humanitarian healthcare in times of war and after natural disasters
- vulnerable migrants, including by advocating for the right to health across Europe, with a focus on both mental and physical health
- people at risk of harm, especially from HIV or HepC, like drug users and sex workers
- women and girls' right to sexual and reproductive health

In the UK, we provide a national helpline and run clinics and an advocacy programme in east London and in Brighton staffed by volunteers who provide medical care, information and practical support to excluded people such as vulnerable migrants, sex workers and people with no fixed address.

Since opening in the UK in 1998, Doctors of the World UK (DOTW) has raised more than £15 million for overseas programmes, helped more than 8,500 service users in the U.K. and fought for healthcare as a human right for all.

What we achieved in 2015



International Actions

Lebanon and Jordan

We worked alongside our French counterpart, Médecins du Monde (MdM), to implement our programmes in Lebanon and Jordan. Our medics have been providing essential healthcare and mental health to Syrian refugees since 2012. At our Lebanon clinics, we conducted 8,000 consultations a month last year for women and children alone, from both the Syrian and Lebanese communities. These included 5,000 sexual and reproductive health consultations.

We managed the grant we received to fund this work from the Department for International Development (DFID).

Our work in these two countries marked an important starting point in showing the importance and usefulness of collaborating with other MdM partners. It created a strong model for future work and illustrated that DOTW are a progressive force in our network, who can both establish and run international programmes.

Sierra Leone

We continued to be present in Sierra Leone during 2015, working alongside our Spanish counterparts, Medicos del Mundo, to run the Ebola Treatment Centre in the Moyamba district of the country. While much of the year was spent battling the spread of the virus, we also began focusing on rebuilding communities and the healthcare infrastructure.

We worked in partnership with Sierra Leone's Ministry of Education to provide psychological first aid and stress management training in 100 schools across the district and distributed hygiene kits that benefitted 27,000 students.

As the Ebola risk decreased, other public health problems ballooned. In a report we commissioned it was found that there was an increased susceptibility to outbreaks of preventable diseases like measles and polio as well as infectious diseases like cholera.

DOTW carried out an in-depth assessment of the impact of Ebola on the health service in Moyamba, interviewing more than 40 people and carrying out site inspections in the district. Our findings highlighted the need for more staff and equipment and emphasised the importance of immediate investment into healthcare facilities. The final report was discussed in the media and also became the blueprint for our activity in the country over the next few years.

Tanzania

2015 marked the final year of DOTW's two-year harm reduction programme in Tanzania's largest city, Dar es Salaam, partly funded by the Elton John AIDS Foundation.

The city has the highest concentration of drug users in the country and although HIV is declining, it is not among people who use drugs (PWUD). Our programme helped PWUD to access HIV prevention, treatment and care services, directly providing harm reduction services as well as helping to run nine new drop-in centres across the city.

Calais

DOTW has been working in Calais since 2003, but as the situation escalated last year we deployed British volunteer teams to help. The camp, known as 'The Jungle', began to expand rapidly leading to a deterioration in conditions and also in people's health. Our volunteers treated people with medical problems like diarrhoea, gangrene and skin complaints, and also helped those who had been injured while trying to climb onto trucks or over fences, as well as people who had experienced police or civil violence.

DOTW volunteer doctors and nurses staffed an emergency clinic that saw on average 130 people per day over the summer. The clinic provided essential medical consultations, with hospital referrals for more serious cases, as well as psychological support for the many refugees traumatised by their experiences.

We campaigned for the UK to resettle more refugees and to spend more money on humanitarian needs in places like Calais and Dunkirk, and we also won a court case forcing the French government to identify unaccompanied minors in the camps and to provide more taps, toilets and rubbish collection points.



National Actions

Clinics in the UK

In 2015, we expanded our clinics in the UK, opening new ones in Hackney and Brighton whilst continuing to run three weekly clinics at our Bethnal Green surgery. Here, we worked alongside University College London Hospital's TB 'Find and Treat' team to provide a monthly TB screening service, and with Barts Health NHS Trust to provide sexual health screenings. Once a month a debt advice service was provided by Mary Ward Legal Centre.

Our family clinic, where a team of volunteer GPs and nurses support pregnant women and children, doubled its opening days from once to twice a month and over the course of 2015 we helped 80 pregnant women, as well as 44 parents and 54 children facing healthcare barriers.

DOTW's pilot programme in Hackney was funded by the City and Hackney Clinical Commissioning Group Innovation Fund. We held weekly meetings and supported service users in accessing healthcare and registering at GP surgeries. We also ran training sessions at a variety of locations including with doctors at Homerton Hospital and at Hackney Community Advice Bureau among many others.

Towards the end of 2015 we opened another programme in Brighton, funded by the local Clinical Commissioning Group. Over 50 people were seen in the clinic, 74% of whom were living in unstable accommodation and 96% were living below the poverty line.

We ran a six-month programme of pop-up clinics, working with three partners to treat people at different locations around London. 60 service users were seen at these clinics over 18 sessions.

Right to Care

The Right to Care Project, funded by Trust for London, is an advocacy project to improve access to NHS healthcare for vulnerable migrants in the UK by influencing health policy and practice, including through alliances and partnerships. The project aims to reduce administrative barriers and raise awareness and understanding of the needs of vulnerable migrants.

During 2015, Doctors of the World trained around 70 medical students on access to healthcare, as well as building relationships with healthcare commissioners in Hackney with the aim of reducing these barriers.

We put together a report analysing DOTW data on access to GP registration titled Registration Refused: Access to GP Registration in England. The findings have been presented to NHS England Health, Hackney and City Health and Wellbeing Board and the Care Quality Commission and Pathways.

Grants and funding

Last year, we secured a Start Network grant, which funded DOTW as well as several other members of our network, including Belgium, Switzerland and Greece. The grant enabled us to expand our work to help refugees in Greece and the Balkans.

2015 was also the year that we joined Bond, the UK body for non-governmental organisations. Our inclusion in this network of NGOs gives us access to training, conferences and other useful resources, and allows us to contribute to the group's advocacy papers and policy positions.



WV

What 2016 holds for us



What 2016 holds for us

Sierra Leone

We are running a major health system strengthening programme in Sierra Leone this year, focused on reproductive, maternal, neonatal and child health. It will take the shape of a two-pronged approach.

Firstly, we are using our public health expertise to work with the District Health Management Team (DHMT) and the district medical officer to implement evidence-based strategies that will help to reconstruct the health system in Moyamba. We have the opportunity to assist the DHMT to provide a clear strategy and framework for the health system that coordinates and incorporates the actions of other organisations. We will provide the DHMT with flexible and expert support to communicate and manage the strategy, and to clearly articulate areas of need and how external actors should engage.

Secondly, we aim to rehabilitate and reequip the country's health systems, including providing training. We will rehabilitate peripheral health units to the basic required standard in all districts of operation; train rural health staff in sexual and reproductive healthcare procedures; supply drugs and equipment; and support innovative ways to extend and improve community managed ambulance options.

DOTW will also lead a national consortium of actors advocating and working on mental health in Sierra Leone. As Ebola offers an entry point into the discussion around mental health support we are focusing our efforts on support to Ebola survivors, with ambitions to expand this quickly over the next year.

Kenya

DOTW is sending a medical project manager to Lamu County – located in the far north of Kenya, just touching the border with Somalia. This individual will support the local partner organisation, Safari Doctors, to develop protocols, process and safety management, and will also conduct an assessment of the Lamu hospital for the provision of secondary care, supported by DOTW.

This three-month project will be the first step in what we hope will become a long-term initiative in the country, led by DOTW. There is opportunity to support primary care through the local provider, addressing the needs for the neglected and vulnerable population. There is also an opportunity to become involved in secondary level care over the next few years, including providing expatriate specialists to Lamu Hospital who have directly stated their desire to fill senior positions.

Greece

Our grant from the European Commission's Humanitarian Aid and Civil Protection department (ECHO), supports the volunteer staff we send to Greece to work in the refugee camps there.

After the former Yugoslav Republic of Macedonia (FRYOM) closed its border with Greece, thousands of refugees became stuck in a camp in Idomeni, where poor conditions and bad weather quickly led to increasing numbers of healthcare problems. MDM is running a 24-hour clinic in the camp, manned by volunteers from the Greek, Swiss and UK members of the network.

In April 2016, funding from the UK-based Help Refugees organisation allowed DOTW to purchase a mobile clinic which we had previously been leasing. These moveable clinics allow us to provide an adequately flexible response in the very changeable context of the refugee crisis in Europe. The mobile clinic was initially based on the island of Chios but has since been moved to Larissa, a desert-like site in central Greece where around 1,000 refugees are camped with no formal medical provisions. DOTW is therefore well placed to provide primary healthcare to those in need.

Ukraine

We started working in Ukraine in July 2015, running a programme in partnership with MDM France which is funded by two grants: one from ECHO and one from the German Ministry of Foreign Affairs. Having carried out two assessments, we decided to work in the Luhansk region in eastern Ukraine.

Currently, we run two mobile clinics – with plans to double this number this year. Our first clinic is based in Svatove and has been operating since October last year. It visits 11 health facilities in the area, providing primary healthcare as well as treating survivors of gender based violence and providing mental health care. The second mobile clinic is based further south in Popasna where some health facilities have been damaged by the conflict and many doctors have left their practices.

As well as starting two more clinics, this year we will continue to try and start activities in the separatist area of the so-called Luhansk People's Republic where there are also significant health needs.

Nepal

Our new programme in Nepal, which will run from 2016 to 2018, focuses on rebuilding Sindhupalchok region's primary healthcare system, devastated in the 2015 earthquake. We are working with 16 Village Development Committees to rebuild and maintain health posts, train health workers, improve water and sanitation, improve livelihoods and increase community resilience via cooperatives and microfinance groups. We intend to reach 59,000 people. The Big Lottery Fund is paying for around two thirds of this project.

Other international initiatives

In May 2016 DOTW was accepted as a member of the Start Network.

The Start Network is an international network of 39 leading international NGOs, working together to connect people in crisis to the best possible solutions. The Members collaborate in three main areas: Start Fund (the first multi-donor rapid response mechanism managed exclusively by NGOs); Start Engage (a radical programme that unlocks new approaches to crisis preparedness and response); and Start Labs (a collectively-owned incubator that develops and tests future humanitarian solutions).

The Start Network promotes a way of working that enables international and local humanitarian actors to co-exist. Its vision is of a self-organising system where the agencies best placed to respond to a crisis are empowered to do so, responding to needs that are identified locally.

Right to Care project

DOTW will produce a follow up GP registration report, analysing six more months of data in order to assess if changes to the NHS guidelines have improved the experience of those attempting to register with doctors' surgeries in the UK.

We are commissioning an animation on access to healthcare in the UK for policy and advocacy audiences, and will continue to deliver Access to Healthcare Training, expanding it to new audiences including junior doctors, nurses and midwives.

Clinics in the UK

We will continue to run our clinic in Bethnal Green three days a week and plan to expand the pop-up service to three additional locations - an LGBTI support group and two organisations that work with sex workers. Alongside this we are seeking funding to run a three-year project with a fully mobile clinic with a customised vehicle. In 2016 we will start a programme of secondary trauma workshops for volunteers to support them in managing the psychological impact of their work.

Brighton and Hove Council have confirmed funding for our clinic for another year and we are continuing to work in partnership with Brighton Voices in Exile. There are plans to expand education and outreach teams within the local area to raise awareness about access to healthcare.

Our work in the Family Clinic in 2015 helped us to identify clear areas of need for additional support of pregnant women and children, including providing an advocacy service for pregnant women around charges for healthcare and continued work with partner organisations to promote the rights of pregnant women and children. We are seeking to improve our detection rate of missed immunisations, as well as improving our working relationships with school nurses, health visitors and partner organisations. From now on all referrals to Children's Social Services will also be referred to the NSPCC to ensure ongoing follow-up for these cases as they have a statutory duty to intervene. All new arrivals under 18 will have an initial healthcare assessment completed and a letter sent to their GP when registered.

Other UK work

During 2016 we will work with the Department of Health to influence the proposals to extend charges to new areas of healthcare for migrants ensuring they don't compromise access to primary and emergency healthcare for all vulnerable people living in the UK.

In 2016 we will establish a Refugee Health project and work with the government and the NHS to improve Mental Health for refugees.





Organisation structure

Médecins du Monde's (MDM) International Network Head Office, which is based in Paris, is charged with co-ordinating and developing the Network. Doctors of the World (DOTW) is an independent organisation which shares the values and principles of MDM network and benefits from its technical and financial support if needed.

The charity DOTW 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 quarterly basis to review the activities and future plans of DOTW UK, and receive financial updates and forecasts. The day to day management of the organisation is delegated to a nominated director who is responsible for implementing the strategic and operational plans agreed by the Trustees.

All Trustees give their time voluntarily and receive no compensation or benefits from DOTW.

An agreed procedure for Trustee application and selection is in place (revised December 2008). Candidates are asked to fill out an expression of interest form and to supply a CV supporting their candidature. Trustee candidates can be brought to the attention of the Trustees either by a Trustee, or by the Executive Director. Any Trustee candidate proposed to the Board shall be interviewed by two Trustees. If both Trustees agree that the candidate is suitable they shall propose him or her to the Board. If a majority vote to accept the candidate, he or she shall be invited to join the Board.

Médecins du Monde France (Association Reconnue d'Utilité Publique par Decret du 24 01 1989) shall have power to appoint and remove one Trustee, who shall not be subject to retirement by rotation.

An induction process for new Trustees is also in place (revised November 2009). This includes an invitation to attend 1-2 Board meetings and a one-to-one meeting with the Chair to discuss the meetings before deciding whether they wish to accept the invitation to become a Trustee. The new Trustee will also receive an information pack which introduces the Trustee to the workings of the organisation and a PowerPoint presentation on the role of the board. The Trustee may be invited to join a relevant subcommittee. Each Trustee meets annually with the Chair to discuss their contributions to the Board and its subcommittees.

An executive team of the senior management has been set up which meet monthly and are responsible for implementing the strategic direction and policy.

Senior Management Team

Executive Director
Head of Finance
Head of Fundraising
International Programme Manager
UK Programme Manager
Communications Manager

Remuneration policy

The salaries of DOTW staff are periodically benchmarked against comparable organisations, including other charities, with the support of an external consultant. DOTW 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.

Plans for Future Periods

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 aim, objectives and activities remained 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 aim 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.

DOTW plans to continue the activities outlined above in the forthcoming years subject to achieving satisfactory funding arrangements.

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, they 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 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

Our achievements would not be possible without raising funds. From sports events to gala dinners our fundraising programme enabled us obtain vital financial resources to fund our objectives. DOTW gets support from generous donors, including government and private trusts, companies and individuals who want to make a difference.

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 set up 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

2015 saw the unrestricted fund increase to £ 497,481 (2014 £129,450) due to increases in unrestricted donations and overhead contributions from restricted grants.

Total income for the year was £8,119,803 (2014 £7,036,156), whilst expenditure was £7,446,819 (2014 £ 7,021,987).

Of these amounts restricted income during 2015 was £7,419,371 (2014 £6,580,613) and restricted expenditure was £7,191,662 (2014 £ 6,646,216) reflecting the continuing work on the two DfID grants for our work in Sierra Leone and Lebanon and Jordan.

Other significant grants include the second year of a 2 year grant of £1m from the Elton John AIDS Foundation for a harm reduction programme in Tanzania where we are working with MDM France.

The refugee and migrant crisis came increasingly into focus during the year and DOTW undertook work in the camps in Calais.

The organisation continues to invest in staff and systems to ensure our sustainability.

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. Strategically the organisation employs some staff on fixed term contracts to control long term commitments.

In addition to the 5 year plan which was approved by the Board of Trustees in March 2013 a budget for 2016 has been submitted and approved by the Board of Trustees.

Reserve Policy

The unrestricted reserves at the end of the year under review were £497,481 (2014 £129,450) and restricted reserves were £307,659 (2014 £3,066).

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 1st half year of 2016.

DOTW do not carry any designated funds, all unrestricted reserves are available to meet overheads and/or undertake charitable actions as decided by the Trustees and management.

DOTW reserves policy stipulates that the organisation seeks to hold the equivalent to 3 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 2015 the unrestricted reserve represented 5.5 months of these costs (2014 1.5 months).

The additional unrestricted reserves will allow DOTW to undertake its own programme of charitable actions during 2016.

Risk Management

A Risk Management Register has been established which records the identified risks that DOTW is exposed to and 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, patients and visitors.

Risk assessments are carried out continuously by the senior management and the risk register is presented to the Board of Trustees twice a year.

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 5 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 DOTW and the international programme teams. All grant conditions are shared and agreed by all participating MdM network teams before signing.
	Programme level risk registered are maintained and reviewed on a regular basis.
	DOTW 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 DOTW 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

UK Aid from the British People
Evan Cornish Foundation
Elton John Aids Foundation
BMJ
Trust for London
Aberdeen Charitable Foundation
Argus
Hackney and City CCG
Brighton and Hove CCG
Band Aid Trust
The Henry Kent Trust
The Pickwell Foundation
Sootie Trust
The Guardian
ALDI

We'd like to thank all the donors who helped us in 2015, 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;
- 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 was approved by the Board of Directors and Trustees on 6th July 2016 and signed on its behalf by:

Janice Hughes
President

Independent auditor's report

We have audited the financial statements of Doctors of the World UK for the year ended 31 December 2015 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

Respective responsibilities of Trustees and auditors

As explained more fully in the statement of Trustees' responsibilities set out in the report of the Trustees, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the Trustees identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2015 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

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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
- The financial statements are not in agreement with the accounting records and returns
- Certain disclosures of Trustees' remuneration specified by law are not made
- We have not received all the information and explanations we require for our audit
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the report of the trustees and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Noelia Serrano (Senior statutory auditor)

6th July 2016

for and on behalf of Sayer Vincent LLP, Statutory Auditors,
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 2015

		Unrestricted	Restricted	2015 Total	Unrestricted	Restricted	Total
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	619,191	259,802	878,993	455,535	119,191	574,726
Charitable activities							
International actions	3	-	6,838,396	6,838,396	-	6,242,178	6,242,178
National actions	3	81,241	321,173	402,414	-	219,244	219,244
Investments	4	-	-	-	8	-	8
Total income		700,432	7,419,371	8,119,803	455,543	6,580,613	7,036,156
Expenditure on:							
Raising funds	5	125,201	-	125,201	117,488	-	117,488
Charitable activities							
International actions	5	45,598	6,853,131	6,898,729	47,977	6,430,038	6,478,015
National actions	5	84,358	338,531	422,889	210,305	216,178	426,483
Total expenditure		255,157	7,191,662	7,446,819	375,771	6,646,216	7,021,987
Net income / (expenditure) before transfers	7	445,275	227,709	672,984	79,772	(65,603)	14,169
Transfers between funds		(76,884)	76,884	-	(68,669)	68,669	-
Net movement in funds		368,391	304,593	672,984	11,103	3,066	14,169
Reconciliation of funds:							
Total funds brought forward		129,450	3,066	132,516	118,347	-	118,347
Total funds carried forward		497,841	307,659	805,500	129,450	3,066	132,516

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 17 to the financial statements.

Balance sheet

For the year ended 31 December 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets:					
Tangible assets	12		<u>35,192</u>		<u>58,778</u>
			35,192		58,778
Current assets:					
Stock	13	2,061		2,633	
Debtors	14	1,614,832		733,933	
Cash at bank and in hand		<u>859,348</u>		<u>265,979</u>	
		2,476,241		1,002,545	
Liabilities:					
Creditors: amounts falling due within one year	15	<u>1,705,933</u>		<u>928,807</u>	
Net current assets			<u>770,308</u>		<u>73,738</u>
Total net assets			<u><u>805,500</u></u>		<u><u>132,516</u></u>
The funds of the charity:					
Restricted income funds	16		<u>307,659</u>		<u>3,066</u>
Unrestricted income funds:			<u>497,841</u>		<u>129,450</u>
Total charity funds			<u><u>805,500</u></u>		<u><u>132,516</u></u>

Approved by the trustees on 6th July 2016 and signed on their behalf by

Janice Hughes

President

Statement of cash flows

For the year ended 31 December 2015

	<i>Notes</i>	2015		2014	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	<i>18</i>		598,927		171,624
Cash flows from investing activities:					
Proceeds from the sale of fixed assets		-		3,019	
Purchase of fixed assets		(5,558)		(19,860)	
Net cash provided by / (used in) investing activities			(5,558)		(16,841)
Change in cash and cash equivalents in the year			593,369		154,783
Cash and cash equivalents at the beginning of the year			265,979		111,196
Cash and cash equivalents at the end of the year	<i>19</i>		859,348		265,979

1. Accounting policies

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) (August 2014) 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) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 January 2014. No restatements were required.

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 end date 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) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) 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

k) 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

l) 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

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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

For the year ended 31 December 2015

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
2 Income from donations and legacies				
Functioning grants from Médecins du Monde France	230,292	-	230,292	124,800
Other donations and gifts	388,899	259,802	648,701	449,926
	<u>619,191</u>	<u>259,802</u>	<u>878,993</u>	<u>574,726</u>
Other donations and gifts include the provision by Canary Wharf Management of rent free offices to the value of £82,980 (2014 £56,743)				
3 Income from charitable activities				
Hackney CCG	-	40,167	40,167	25,000
Brighton & Hove CCG	-	39,262	39,262	-
Trusts for London	-	20,000	20,000	-
Other income from National Actions	81,241	221,744	302,985	194,244
Sub-total for National Actions	<u>81,241</u>	<u>321,173</u>	<u>402,414</u>	<u>219,244</u>
DfID Ebola treatment in Sierra Leone	-	1,637,125	1,637,125	2,216,253
DfID Lebanon & Jordan Syrian refugees	-	3,740,843	3,740,843	3,588,196
Elton John Aids Foundation Tanzania programme	-	499,999	499,999	500,001
Band Aid Liberia & Sierra Leone programme	-	200,000	200,000	-
START network Refugee Emergency programme	-	545,004	545,004	-
Evan Cornish Trust Calais programme	-	35,372	35,372	-
Other income from International Actions	-	180,053	180,053	56,919
Sub-total for International Actions	<u>-</u>	<u>6,838,396</u>	<u>6,838,396</u>	<u>6,361,369</u>
Total income from charitable activities	<u>81,241</u>	<u>7,159,569</u>	<u>7,240,810</u>	<u>6,580,613</u>
4 Income from investments				
Interest receivable	-	-	-	8
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>

Notes to the financial statements

For the year ended 31 December 2015

5 Analysis of expenditure

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2015 Total	2014 Total
		International actions	National actions				
	£	£	£	£	£	£	£
Staff costs (Note 8)	34,938	327,371	141,092	7,087	56,734	567,222	463,238
Fundraising and publicity costs	87,943	-	-	-	-	87,943	-
Direct activity costs	-	529,807	197,439	-	-	727,246	219,539
Grant funding	-	5,995,953	-	-	-	5,995,953	5,975,241
Other costs	2,320	-	-	2,963	63,172	68,455	-
	<u>125,201</u>	<u>6,853,131</u>	<u>338,531</u>	<u>10,050</u>	<u>119,906</u>	<u>7,446,819</u>	<u>7,021,987</u>
Support costs	-	42,072	77,834	-	(119,906)	-	-
Governance costs	-	3,526	6,524	(10,050)	-	-	-
Total expenditure 2015	<u>125,201</u>	<u>6,898,729</u>	<u>422,889</u>	<u>-</u>	<u>-</u>	<u>7,446,819</u>	<u>7,021,987</u>
Total expenditure 2014	<u>117,488</u>	<u>6,478,015</u>	<u>426,483</u>	<u>-</u>	<u>-</u>	<u>7,021,987</u>	

Of the total expenditure, £255,157 was unrestricted (2014: £375,771) and £7,191,663 was restricted (2014: £6,646,216)

Notes to the financial statements

For the year ended 31 December 2015

6 Grant making

	Grants to institutions	2015	2014
	£	£	£
Cost			
Médecins du Monde - France	3,993,305	3,993,305	3,819,214
Médecins du Monde - Spain	1,507,511	1,507,511	2,056,955
Médecins du Monde - Belgium	215,459	215,459	41,237
Médecins du Monde - Greece	223,109	223,109	-
Médecins du Monde - Switzerland	56,569	56,569	-
Other	-	-	57,835
At the end of the year	<u>5,995,953</u>	<u>5,995,953</u>	<u>5,975,241</u>

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.

7 Net incoming resources for the year

	2015	2014
	£	£
This is stated after charging / crediting:		
Depreciation	29,144	6,972
Operating lease rentals:		
Property	84,929	97,304
Other	1,440	1,440
Auditors' remuneration (excluding VAT):		
Audit	6,900	4,800
Foreign exchange gains or losses	<u>(365)</u>	<u>-</u>

Notes to the financial statements

For the year ended 31 December 2015

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

Staff costs were as follows:

	2015	2014
	£	£
Salaries and wages	501,649	412,744
Social security costs	48,695	36,690
Employer's contribution to defined contribution pension schemes	16,878	13,804
	<u>567,222</u>	<u>463,238</u>

2014 values have been restated to reflect true substance of an amount paid to a member of the SMT via a consultancy contract.

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

	2015	2014
	No.	No.
£70,000 - £79,999	-	1
£90,000 - £99,999	1	-

The total employee benefits including pension contributions of the key management personnel were £276,581 (2014: £ 280,249).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2014: £nil). No charity trustee received payment for professional or other services supplied to the charity (2014: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £ 382 (2014: £ 835) incurred by 1 (2014: 1) member relating to a trustee who is based overseas for attendance at meetings of the trustees.

Notes to the financial statements

For the year ended 31 December 2015

9 Staff numbers

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

	2015	2014
	No.	No.
International actions	3.2	1.9
National actions	4.3	4.0
Fundraising and PR	4.1	5.5
Office management and admin	2.5	1.3
	14.1	12.7
Full Time Equivalents		
International actions	3.2	1.9
National actions	3.9	4.0
Fundraising and PR	4.1	5.5
Office management and admin	2.5	1.3
	13.6	12.7

10 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	3,993,305	230,292	(52,211)	928,634	58,561

11 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

For the year ended 31 December 2015

12 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At the start of the year	68,526	18,305	86,831
Additions in year	-	5,558	5,558
At the end of the year	<u>68,526</u>	<u>23,863</u>	<u>92,389</u>
Depreciation			
At the start of the year	20,118	7,935	28,053
Charge for the year	23,315	5,829	29,144
At the end of the year	<u>43,433</u>	<u>13,764</u>	<u>57,197</u>
Net book value			
At the end of the year	<u>25,093</u>	<u>10,099</u>	<u>35,192</u>
At the start of the year	<u>48,408</u>	<u>10,370</u>	<u>58,778</u>

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2015

	2015 £	2014 £
13 Stock		
	2,061	2,633
	2,061	2,633
14 Debtors		
Other debtors	70,939	27,695
Grants receivable	1,530,603	697,562
Prepayments	13,291	8,676
	1,614,832	733,933
15 Creditors: amounts falling due within one year		
Trade creditors	4,687	-
Taxation and social security	14,970	11,921
Other creditors	-	40,100
Accruals	8,784	61,584
Grants payable	1,664,771	813,004
Pension contributions	12,721	2,198
	1,705,933	928,807

Notes to the financial statements

For the year ended 31 December 2015

16 Analysis of net assets between funds

	General unrestricted	Restricted	Total funds
Tangible fixed assets	35,192	-	35,192
Net current assets	462,649	307,659	770,308
Net assets at the end of the year	497,841	307,659	805,500

17 Movements in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
National actions					
London Clinics					
Hackney CCG	-	40,167	(20,003)		20,164
Other restricted donations	-	230,296	(282,079)	65,399	13,616
Right to Care Project					
Barrow Cadbury	3,066	-	(3,066)	-	-
Trust for London	-	20,000	(10,326)	-	9,674
Other restricted donations	-	400	-	-	400
Brighton Clinic					
Brighton & Hove CCG		39,262	(23,057)	-	16,205
International actions					
DFID Sierra Leone	-	1,637,125	(1,687,870)	-	(50,745)
DFID Lebanon & Jordan	-	3,740,843	(3,667,363)	-	73,480
EJAF Tanzania	-	499,999	(506,234)	6,235	-
Band Aid Liberia & Sierra Leone	-	200,000	(200,180)	-	(180)
START network	-	545,004	(508,749)	-	36,255
Evan Cornish Calais	-	35,372	(35,372)	-	-
Other restricted donations	-	430,903	(247,363)	5,250	188,790
Total restricted funds	3,066	7,419,371	(7,191,662)	76,884	307,659
Unrestricted funds:					
General funds	129,450	700,432	(255,157)	(76,884)	497,841
Total unrestricted funds	129,450	700,432	(255,157)	(76,884)	497,841
Total funds	132,516	8,119,803	(7,446,819)	-	805,500

Notes to the financial statements

For the year ended 31 December 2015

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 2016. Debit balances represent amounts where donors make settlement for grant expenditure in arrears and such amounts have been received in 2016.

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

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

	2015	2014
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	672,984	14,169
Depreciation charges	29,144	13,101
(Increase)/decrease in stocks	572	(811)
(Increase)/decrease in debtors	(880,899)	(716,403)
Increase/(decrease) in creditors	777,126	861,568
Net cash provided by / (used in) operating activities	598,927	171,624

19 Analysis of cash and cash equivalents

	At 1 January 2015	Cash flows	Other changes	At 31 December 2015
Cash in hand	265,979	598,927	-	864,906
Total cash and cash equivalents	265,979	598,927	-	864,906

20 Capital commitments

At the balance sheet date, the charity has made no capital commitments (2014: none).

21 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

For the year ended 31 December 2015

22 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	
	2015	2014
	£	£
Less than one year	1,440	1,440
One to five year	3,600	5,040
	5,040	6,480



DOCTORS OF THE WORLD UK
(A registered charity and company Limited by Guarantee)
Company number: 3483008
Charity number: 1067406