

UK-Med

Report and financial statements
For the year ended 31 March 2017

UK-Med

Reference and administrative information for the year ended 31 March 2017

Charity number **1046202**

Registered office and operational address

c/o HCRI
1st floor, Ellen Wilkinson Building
Oxford Road
Manchester
M13 9PL

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mark Vincent Prescott	Chair
Professor Alistair Ulph	Treasurer
Professor Anthony Redmond	
Professor Bertrand Taithe	
John Philip Shuker	
Lynn Charmain May	

Key management	Professor Anthony Redmond	Chief Executive
personnel	Roy Daley	Operational Lead
	Professor John Simpson	Medical Director

Bankers Lloyds Bank Plc
46-48 High Street
Newcastle-under-Lyme
ST5 1QY

Auditors Slade & Cooper Limited
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

U K Med
Trustees' annual report
for the year ended 31 March 2017

The trustees present their report and the audited financial statements for the year ended 31 March 2017.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

UK-Med trains and deploys specialist medical and other healthcare personnel to sudden onset disasters overseas, particularly where local and national health services have been overwhelmed and are unable to cope without outside help.

UK-Med was established in 1995 for the "relief of any sickness, suffering and injury caused by any natural or man-made disaster by the provision of emergency medical aid, and the re-establishment of health and associated services and the rehabilitation of such victims where possible". Running parallel to, and in support of, the delivery of this emergency medical humanitarian assistance is promoting "the advancement of the education of the public by the provision of training facilities to enable them to aid and assist in the care and treatment of victims of such disasters and the advancement of the education of the public by promoting study and research in to methods of providing emergency medical aid and associated activities to areas affected by such disasters and disseminating the useful results thereof".

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

Ensuring our work delivers our aims

We work closely with other leading NGOs to maximise our impact in the provision of emergency medical relief and particular Handicap International for the rehabilitation of injured patients. We have established and continue to run the UK International Emergency Trauma Register and the UK International Emergency Medical Register to support the recruitment and training of health care workers to provide a professional response to sudden onset disasters and complex emergencies around the world. The registers are where we bring together our aims of advancing training, education and the delivery of humanitarian aid. We also work closely with a number of UK government agencies (DFID, DH, PHE, NHS) to prepare and mobilise NHS staff for volunteering to emergencies overseas.

Going forwards we will work with DH and NHS to further improve the release mechanism for health care workers in the NHS to respond to disasters overseas, work with Health Education England to

U K Med
Trustees' annual report
for the year ended 31 March 2017

incorporate training in humanitarian work into mainstream training and build on the training courses we already run in support of preparing members of the registers for their work in responding to emergencies overseas.

We will establish a subset of the registers for those willing to take further specialist training and respond to conflict or immediate post conflict zones as part of our aims and objective to provide relief of suffering to those victims of perhaps the worst man-made disaster - conflict.

The focus of our work

The focus of our work now and for the coming year is to consolidate the development of the national UK Emergency Medical Team. The UK government, through its Department for International Development, has established a national team to respond to sudden onset disasters overseas. This national team is a partnership between the Department for International Development, Handicap International, the UK Fire and Rescue Service and UK-Med. UK-Med is tasked to recruit and train all the healthcare staff for the UK national emergency medical team and ensure there is always the required number of healthcare workers on-call and available for immediate deployment when required by the UK government. The UK Emergency Medical Team feeds into the global emergency medical teams programme at WHO, to which members of UK-Med give support. The UK Emergency Medical Team was verified in December 2016 by WHO as meeting the required standards for Type 1 and Type 2 and specialist rehabilitation international deployment and will take its place as the first European team to be classified and verified by WHO as a member of its global registry of emergency medical teams. In support of this programme we will continue to extend and develop our training programme with pre-deployment core training, specialist training and core deployment training courses. Crucial to the ethos and work of UK-Med is the recruitment of volunteers. All medical, surgical and other healthcare workers who deploy overseas in response to an emergency, either as part of a national UK Emergency Medical Team, or within UK-Med itself, are volunteers. We support them in liaising with their employers to facilitate their salaries, whenever possible, being continued to be paid, and in the case of a national government sponsored deployment, will negotiate financial recompense to their employers from DFID if they have to use extra staff while the volunteers are overseas.

The relationship of UK-Med with the Humanitarian and Conflict Response Institute of the University of Manchester is extremely important and provides an academic supportive wrap-around to our work. We will look to work even closer with HCRI to integrate academic scrutiny and analysis of our work with emergency deployment.

How our activities deliver public benefit

Who used and benefited from our services?

UK-Med has continued to provide direct benefit by way of emergency medical treatment to some of the most vulnerable people in the world including provision of support following the earthquake in Ecuador. It has supported training in disaster response to increase the capacity to respond to vulnerable communities in China and capacity development for volunteers in Malawi along with educational courses in the UK to increase the safety and effectiveness of NHS staff who wish to respond to disasters overseas.

U K Med
Trustees' annual report
for the year ended 31 March 2017

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the recruitment preparation training and deployment of healthcare workers to sudden onset disasters overseas and are undertaken to further UK-Med's charitable purposes for the public benefit.

This has been a very successful year with a rapid expansion of the UK-Med core team to 16 staff and development of infrastructure to enable scale up in delivery across the UK EMT programme; a significant increase in the numbers required on the first on call register, and a corresponding expansion in the necessary training to support their deployment.

We have moved from the model of an on-call team of 18 clinicians at the start of the year to an on-call team of 60, providing a continuous on-call capability and the additional recruitment, training and inclusion of specialities hitherto not required for deployment (pharmacy, laboratory staff and radiology). This rapid expansion was required to meet the classification and minimum standards required for WHO verification, which we, along with our partners, achieved in December 2016 for EMT Type 1 & 2 and the 'Specialist Cell in Rehab.'

We were pleased to note that the WHO Verification team drew special attention to UK-Med's core contributions:

- "The **human resource management system** of UK EMT partners is considered by the verification team to be an example of best practice and is a robust and well tested system built on years of deploying personnel"
- "The verification team commends UK-EMT for its thorough preparation in this vital area (**team health and welfare**) and consider it an example of best practice"
- "The **training programme** could be used as an example for other EMTs and as such is considered an example of best practice by the verification team".

The way in which the programme has evolved over the last 12 months to meet the demands of Type 2 verification has necessitated extensive partnership review of practice and personnel with a rigorous and systematic approach required for the development of:

- SOPs for clinical practice on deployment
- Kit, equipment and consumable lists to support rapid deployment
- Recruitment strategy to include allied health professionals
- Additional training supports that are specific to the UK EMT operational capability

UK-Med has continued developing and consolidating relationships with the NHS, DH, PHE and medical and nursing Royal Colleges. These relationships are important for the release of our volunteer health care workers from their roles in the NHS and for their professional development. We are in contact with the relevant Royal Colleges for approval of all of the training that we have in development and we are working with the Royal College of Surgeons of Edinburgh (RCSEd) and Public Health England (PHE) to develop an Essential Emergency Healthcare course for all of our register members.

Draw down from the UK-Med register and call out mechanism was successfully tested in the response to the earthquake in Ecuador in April 2016 with a small team of volunteer clinicians being deployed.

Prof Redmond has also been a Lead Mentor for the Chinese EMTs and supported the preparation of the China EMT (Shanghai) for verification in 2016. Work with China is continuing with Prof Redmond supporting the verification process for the China EMT (Guangdong) this year. He is also a member of the WHO EMT Working Groups on Training and Data collection.

U K Med
Trustees' annual report
for the year ended 31 March 2017

Beneficiaries of our services

The beneficiaries of our services are

- those injured by sudden onset disasters, including earthquakes, typhoons, hurricanes and cyclones
- those taken suddenly seriously ill in an epidemic
- the healthcare workers in countries affected by sudden onset disasters who we support in treating the direct medical surgical and healthcare consequences of the disaster and in maintaining a day-to-day health service for the affected population in the face of sudden severe disruption
- The governments of countries affected by sudden onset disasters by supporting their national disaster response
- The World Health Organisation's Global Health Emergency Workforce programme and Emergency Medical Teams initiative
- UK NHS clinicians trained through our programme to work in resource poor settings and developing teamwork and leadership skills

Financial review

The main source of income for the charity is the Department for International Development (DFID). A new 5 year grant was awarded from 1 January 2016 which supports the key activity of the charity as described earlier in this report. This means that the trustees consider that there are no significant uncertainties around its ability to be a going concern.

The charity does not hold investments; cash reserves are held in a normal bank account and are used for working capital.

The charity does not have a defined benefit pension scheme but does contribute to a defined contribution scheme on behalf of its employees.

Reserves policy

The trustees consider that reserves are needed for the following reasons:

1. To enable the charity to respond to emergency situations at short notice before funding is sourced (from the government or other sources).
2. To enable the charity to pay for core costs when funded projects are not available to pay for core costs to allow the charity to continue and be able to respond to emergencies.
3. To act as a buffer for cash flow to cover timing delays.

A major grant from DFID was been secured for 5 years from 1 January 2016. The trustees consider that towards the end of this five year grant (i.e. in 2020) that the level of free reserves should have increased to £500,000. At 31 March 2017, the level of free reserves was approximately £320,000 (unrestricted funds less fixed assets and stock) which was an increase from the previous year of about £90,000. The trustees are satisfied with the increase in funds which means that the level of reserves are on course to reach the desired goal by 2020 and are confident that with careful financial planning the reserves will continue to rise.

U K Med
Trustees' annual report
for the year ended 31 March 2017

Plans for the future

A Charitable Incorporated Organisation (CIO) was formed on 5 May 2016 (Uk-Med number 1166956), this was dormant until 1 April 2017 when the assets, liabilities and activities of this charity (no. 1046202) were transferred. This charity (no. 1046202) will be closed once these final accounts have been filed with the Charity Commission.

Our plans for the immediate future are to consolidate the work we have been doing in establishing and developing the UK Emergency Medical Team in collaboration with our partners and in support of this, expanding and developing our training programmes over the next two years.

We will then look to further strengthen UK-Med's own independent deployment capacity and seek WHO verification and registration for UK-Med itself.

We will continue to work with partners overseas, particularly Malawi, and are looking to develop further our relationship with the Ministry of Health in Uganda in support of training opportunities in that country.

Structure, governance and management

Governing document

UK Med is governed by a Trust Deed dated 3rd January 1995.

Recruitment and appointment of trustees

There are currently 6 Trustees each reflecting the necessary skills to oversee such an organisation. They include 2 medical consultants, an expert in humanitarian and conflict response, a trustee experienced in media communications (particularly with the delivery of health services), a retired Solicitor and a trustee with considerable financial management experience.

Induction and training of trustees

All trustees are fully conversant with the role, duties and obligations of Charitable Trustees. Most have been Charitable Trustees for many years. In the event that a new trustee is not so conversant, induction is provided by the existing solicitor / trustee.

The required skills of the Board of trustees is kept under constant review and adjustments made as necessary.

Trustee meetings

The trustees meet quarterly where important issues that are deemed to be beyond the remit of the staff team discussed and significant decisions made. A standard agenda item is updating the register of trustees' interests which helps to identify any conflicts of interest. Where a conflict of interest is identified, it is properly managed i.e. the conflicted trustee would normally leave the meeting where that issue is being discussed.

Approximately two weeks before a quarterly trustee meeting, a finance sub committee (FSC) meets which consists of the treasurer (who chairs the FSC), the Chief Executive, the Operational Lead, the Finance & Officer Manager and external financial consultant. Management accounts are reviewed in detail by the FSC and any matters of a financial nature are discussed, the FSC then makes recommendations to the full board on any matters where decisions are needed to be made.

U K Med
Trustees' annual report
for the year ended 31 March 2017

Organisational structure

Day to day management is in the hands of the Chief Executive, Professor Anthony Redmond who is also a trustee and Roy Daley the Operational Lead. A part time Medical Director has been appointed in 2016 and joins the strategic management team. Current outside advisory consultants include a Chartered Accountant specialising in Charities and a human resources company (with extensive knowledge of charities).

The organisation is an unincorporated charity, registered as a charity on 4 May 1995 in England and Wales.

The charity is constituted under a trust deed 3 January 1995. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees give their time voluntarily and receive no benefits from the charity. Anthony Redmond, a trustee and the chair who took up the post of Chief Executive from January 2016 did not receive any remuneration for this post in the year as the charity does not have the power to pay trustees. He stood down as chair once he became Chief Executive and stood down as trustee later in 2016 to allow him to be paid. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Professor Bertrand Taithe is the Executive Director of the Humanitarian and Conflict Response Institute (HCRI) at the University of Manchester and Professor Anthony Redmond is the Deputy Director of HCRI. UK-Med occupy an office in the HCRI and did not pay rent for this in the first half of the year. It is estimated that the benefit received by U K Med from HCRI in the year was in the region of £12,000.

Remuneration policy for key management personnel

Levels of pay are "benchmarked" against salaries paid by the University of Manchester. For key management personnel, their level of pay is approved by the trustees.

Risk management

The trustees have prepared a risk management document where risks are identified and graded according to likelihood and impact. This document is updated annually and systems are put into place to manage key risks. In terms of the day to day risks, the charity has considerable expertise in managing medical emergency situations, and as such ensures that risks associated with such activities are carefully managed.

These systems mean that the charity's trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks.

Trustees' annual report
for the year ended 31 March 2017

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Slade & Cooper Ltd were re-appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 23/10/17 and signed on their behalf by



Name Alistair Ulph

Title Treasurer

Independent auditors' report
to the trustees of
U K Med

We have audited the financial statements of U K Med for the year ended 31 March 2017, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees 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 Trustees' Responsibilities Statement set out on page 8, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/apb/scope/private.cfm

Opinion on financial statements

In our opinion the financial statements:

- ***give a true and fair view of the state of the charity's affairs as at 31 March 2017, and of its incoming resources and application of resources, for the year then ended;***
- ***have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and***
- ***have been prepared in accordance with the Charities Act 2011.***

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- ***the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or***
- ***sufficient accounting records have not been kept; or***
- ***the financial statements are not in agreement with the accounting records and returns; or***
- ***we have not received all the information and explanations we require for our audit.***

Slade & Cooper Ltd .

Slade & Cooper Limited

Statutory Auditors

Green Fish Resource Centre

46-50 Oldham Street

Manchester

M4 ILE

Date: *27th October 2017.*

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

U K Med
Statement of Financial Activities
for the year ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies	3	7,300	-	7,300	23,999
Charitable activities: Humanitarian aid including training	4	-	1,352,847	1,352,847	1,057,194
Total income		7,300	1,352,847	1,360,147	1,081,193
Expenditure on:					
Charitable activities: Humanitarian aid including training	5	(27,868)	1,309,276	1,281,408	1,018,530
Total expenditure		(27,868)	1,309,276	1,281,408	1,018,530
Net income/(expenditure) before net gains/(losses) on investments		35,168	43,571	78,739	62,663
Net income/(expenditure) for the year	7	35,168	43,571	78,739	62,663
Transfer between funds		152,710	(152,710)	-	-
Net movement in funds for the year		187,878	(109,139)	78,739	62,663
Reconciliation of funds					
Total funds brought forward		320,186	122,031	442,217	379,554
Total funds carried forward		508,064	12,892	520,956	442,217

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

U K Med
Balance Sheet
as at 31 March 2017

	Note	2017	2016
		£	£
Fixed assets			
Tangible assets	12	66,766	16,325
Total fixed assets		66,766	16,325
Current assets			
Stock		120,196	73,183
Debtors	13	142,783	50,965
Cash at bank and in hand		306,443	339,366
Total current assets		569,422	463,514
Liabilities			
Creditors: amounts falling due in less than one year	14	(115,232)	(37,622)
Net current assets		454,190	425,892
Total assets less current liabilities		520,956	442,217
Net assets		520,956	442,217
Funds of the charity:			
Restricted income funds	15	12,892	122,031
Unrestricted income funds	16	508,064	320,186
Total charity funds		520,956	442,217

The notes on pages 14 to 25 form part of these accounts.

Approved by the trustees on 23/10/17 and signed on their behalf by:



Professor Alistair Ulph (Trustee)



Mark Prescott

U K Med
Statement of Cash Flows
for the year ending 31 March 2017

	Note	2017 £	2016 £
Cash provided by/(used in) operating activities ¹⁸		30,451	(718,484)
<hr/>			
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(63,374)	-
<hr/>			
Cash provided by/(used in) investing activities		(63,374)	-
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		(32,923)	(718,484)
Cash and cash equivalents at the beginning of the year		339,366	1,057,850
<hr/>			
Cash and cash equivalents at the end of the year		306,443	339,366
<hr/>			

Notes to the accounts for the year ended 31 March 2017

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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), including update bulletin 1 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

U K Med meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgments made by the trustees which have a significant effect on the accounts.

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 amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2017 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item 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. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated 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.

e 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.

Notes to the accounts for the year ended 31 March 2017 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure 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:

- Expenditure on charitable activities includes the costs 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.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Medical Equipment	25%
-------------------	-----

i Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. 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 are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Notes to the accounts for the year ended 31 March 2017 (continued)

j 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.

k 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.

l 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.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Donations			-	3,999
Legacies	-	-	-	-
In kind income	7,300	-	7,300	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total	7,300	-	7,300	23,999
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2016</i>	23,239	760	23,999	
	<hr/>	<hr/>	<hr/>	

Notes to the accounts for the year ended 31 March 2017 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Grant income				
DFID	-	1,352,847	1,352,847	950,994
Ausdaid	-	-	-	7,576
Health Education England	-	-	-	3,500
Save the Children	-	-	-	50,834
	<hr/>	<hr/>	<hr/>	<hr/>
Total grant income	-	1,352,847	1,352,847	1,012,904
	<hr/>	<hr/>	<hr/>	<hr/>
Earned income				
Save the Children	-	-	-	14,282
World Health Organisation	-	-	-	30,008
	<hr/>	<hr/>	<hr/>	<hr/>
Total earned income	-	-	-	44,290
	<hr/>	<hr/>	<hr/>	<hr/>
Total for humanitarian aid including training	-	1,352,847	1,352,847	1,057,194
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2016</i>	<i>44,290</i>	<i>1,012,904</i>	<i>1,057,194</i>	
	<hr/>	<hr/>	<hr/>	

Notes to the accounts for the year ended 31 March 2017 (continued)

5 Analysis of expenditure on charitable activities

	Humanitarian aid Including training £	Total 2017 £	Total 2016
Staff costs	625,417	625,417	501,502
Travel	39,973	39,973	53,390
Insurance	72,300	72,300	63,309
Depreciation	12,933	12,933	8,162
Project costs	451,931	451,931	322,791
Administration	73,354	73,354	62,376
Governance costs (see note 6)	5,500	5,500	7,000
Support costs (see note 6)	-	-	-
	<hr/>	<hr/>	<hr/>
	1,281,408	1,281,408	1,018,530
	<hr/>	<hr/>	<hr/>
	2017 £	2016 £	
Restricted expenditure	1,309,276	942,523	
Unrestricted expenditure	(27,868)	76,007	
	<hr/>	<hr/>	
	1,281,408	1,018,530	
	<hr/>	<hr/>	

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2017 £
Audit fees	Governance	-	4,500	4,500
Accountancy services	Governance	-	1,000	1,000
		<hr/>	<hr/>	<hr/>
		-	5,500	5,500
		<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2017 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2017 £	2016 £
Depreciation	12,933	8,162
Auditor's remuneration - audit fees	4,500	5,000
	<u> </u>	<u> </u>

8 Staff costs

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	381,010	109,680
Social security costs	41,263	13,171
Pension costs	14,329	2,981
Seconded staff	188,815	375,670
	<u> </u>	<u> </u>
	625,417	501,502
	<u> </u>	<u> </u>

One employee received between £80,000 and £89,999 remuneration in the year, no other employees has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 10.2 (2016: 6).

The average full time equivalent number of staff employed during the period was 9.3 (2016: 6).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Operational Lead and Medical Director. The total employee benefits of the key management personnel of the charity were remuneration of £161,453 and employers pension contributions of £9.103 (2016 remuneration: £49,000. pension contributions: £8.820).

9 Trustee remuneration and expenses, and related party transactions

None of the trustees received any remuneration during the year (2016: Nil). One trustee, Anthony Redmond (who resigned as a trustee on 20 October 2016), daughter was employed by the charity during the early part of the year and received remuneration of £3,845 and pension contributions of £340 (2016: £32,600).

One member of the management committee received travel and subsistence expenses during the year of £1,003 (2016: £2,568), and one member of the management committee received reimbursed expenditure of £220 which was reimbursement of paying to have a the charity's trademark registered (2016 nil).

Notes to the accounts for the year ended 31 March 2017 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2017 £	2016 £
DFID grants	1,352,847	950,994
Health Education England	-	3,500
	<hr/>	<hr/>
	1,352,847	954,494
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Medical & surgical equipment £	Total £
At 1 April 2016	32,649	32,649
Additions	63,374	63,374
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2017	96,023	96,023
	<hr/>	<hr/>
Depreciation		
At 1 April 2016	16,324	16,324
Charge for the year	12,933	12,933
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2017	29,257	29,257
	<hr/>	<hr/>
Net book value		
At 31 March 2017	66,766	66,766
	<hr/>	<hr/>
At 31 March 2016	16,325	16,325
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2017 (continued)

13 Debtors

	2017 £	2016 £
Grants receivable	73,718	-
Other debtors	-	17,047
Prepayments and accrued income	69,065	33,918
	<hr/>	<hr/>
	142,783	50,965
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	57,847	37,026
Other creditors and accruals	57,385	596
	<hr/>	<hr/>
	115,232	37,622
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2017 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Activity 1					
DFID main grant	78,721	1,352,847	(1,278,858)	(152,710)	-
Jeremy Dick	3,295	-	-	-	3,295
Humanitarian					
Fellows	3,500	-	(2,100)	-	1,400
Ausaid FMT	7,576	-	(7,240)	-	336
Hand Held Kit SCF	25,690	-	(21,078)	-	4,612
Peel Kit	3,249	-	-	-	3,249
Total	122,031	1,352,847	(1,309,276)	(152,710)	12,892

Previous reporting period	balance at 1 April 2015				Balance at 31 March 2016
Activity 1					
DFID core grant	91,510	432,753	(496,677)	(27,586)	-
New DFID main	-	188,106	(98,632)	(10,753)	78,721
Ebola QA	8,637	60,007	(64,871)	(3,773)	-
Ebola Main	-	270,128	(260,448)	(9,680)	-
Jeremy Dick	2,535	760	-	-	3,295
Humanitarian	-	3,500	-	-	3,500
Ausaid FMT	-	7,576	-	-	7,576
Hand Held Kit SCF	-	42,008	(16,318)	-	25,690
Peel Kit	-	8,826	(5,577)	-	3,249
Total	102,682	1,013,664	(942,523)	(51,792)	122,031

Name of restricted fund	Description, nature and purposes of the fund
DFID main grant	This is the current main DFID grant.
Mr Jeremy Dick	Mr Jeremy Dick is a neurosurgeon and member of the register. He raises money, usually by giving lectures and in place of a fee a donation is made to UK-Med. Jeremy Dick runs his own projects under the banner of UK-Med using the funds that have accumulated.
Peel Kit	This was a one-off donation for a 'replica field hospital'. It was an equipment grant of 40K dating back to July 2014. Still open as some of Kit was left in Nepal and balance is to replace items not brought back.

Notes to the accounts for the year ended 31 March 2017 (continued)

15 Analysis of movements in restricted funds (continued)

Hand held kit from SCF This is the reimbursement from SCF for the handheld kit that was deployed to Nepal. Similarly, as the refund from SCF was expressly for replenishing the handheld kit, the refund was placed in this restricted fund. It was separated out of the old DFID main grant so that it could be closed. So any remaining funds should be used to complete or improve the PEEL training kit, until the fund is used up.

Humanitarian Fellows Programme This is a travel and education fund, provided by Health Education England (HEE) in support of the Humanitarian Fellowship Programme.

Ausaid FMT This is a travel fund provided by the Australian Government. It is restricted to travel to FMT meetings.

Transfers from restricted funds

These represent contributions to the core costs of the charity as agreed with with funders and

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	320,186	7,300	27,868	152,710	508,064
	<u>320,186</u>	<u>7,300</u>	<u>27,868</u>	<u>152,710</u>	<u>508,064</u>
Previous reporting period	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	As at 31 March 2016 £
	276,872	67,529	(76,007)	51,792	320,186
	<u>276,872</u>	<u>67,529</u>	<u>(76,007)</u>	<u>51,792</u>	<u>320,186</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Notes to the accounts for the year ended 31 March 2017 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	66,766	-	-	66,766
Fixed asset investments	-	-	-	-
Other net current assets/(liabilities)	441,298	-	12,892	454,190
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	508,064	-	12,892	520,956
	<hr/>	<hr/>	<hr/>	<hr/>

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2017 £	2016 £
Net income/(expenditure) for the year	78,739	62,663
Adjustments for:		
Depreciation charge	12,933	8,162
Decrease/(increase) in stock	(47,013)	27,067
Decrease/(increase) in debtors	(91,818)	730,508
Increase/(decrease) in creditors	77,610	(1,546,884)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	30,451	(718,484)
	<hr/>	<hr/>