

UK-Med

Report and financial statements
For the year ended 31 March 2018

UK-Med

Reference and administrative information for the year ended 31 March 2018

Charity number 1166956

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 (until March 2018)
Professor Alistair Ulph	Treasurer
Professor Anthony Redmond	Chair (from March 2018)
Professor Bertrand Taithe	
John Philip Shuker	
Lynn Charmain May	Resigned February 2018

Key management personnel	Professor Anthony Redmond	Chief Executive (until 21 January 2018)
	David Wightwick	Chief Executive (from 22 January 2018)
	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

UK-Med
Trustees' annual report
for the year ended 31 March 2018

The trustees present their report and the audited financial statements for the year ended 31 March 2018.

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 constitution 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 (charity no. 1046202) 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".

A Charitable Incorporated Organisation (CIO) was formed on 5 May 2016 (Charity no. 1166956), being dormant until 1 April 2017 when the assets, liabilities and activities of the unincorporated Trust (charity no.1046202) were transferred.

The unincorporated charity (no.1046202) will be closed as of 31 March 2019, at year end. Both 2017-18 and 2018-19 are classed as dormant and are/will be filed as such at the charity commission.

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 Humanity and Inclusion, formally 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

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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 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 (DFID), has established a national team to respond to sudden onset disasters overseas. This national team is a partnership between the Department for International Development, Humanity & Inclusion (formerly 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.

UK-Med is working with the Department of Health and NHS England to use its volunteer base to support, through an additional funding stream and training programme, the UK national response to a disaster/ disease outbreak/ terrorist attack here in the UK.

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. David Wightwick, the new CEO has a part time appointment within HCRI contributing to a percentage of his salary.

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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 Myanmar 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. In December 2017 and January 2018, with funding provided by DFID Bangladesh, teams of volunteer clinicians from UK-Med deployed as part of the UK Emergency Medical Team response to assist in managing the Diphtheria outbreak amongst the displaced Rohingya population in Refugee camps in Cox's Bazar, Bangladesh.

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 further expansion of the UK-Med core team to 19 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 continued to develop the model for response with on-call teams of 60 plus clinicians and allied health professionals, providing a continuous on-call capability. This was required to continue 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.'

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 to establish a Faculty of Humanitarian Medicine and 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 diphtheria outbreak in Bangladesh. In December 2017 and January 2018, with funding provided by DFID Bangladesh, teams of volunteer clinicians from UK-Med deployed as part of the UK Emergency Medical Team response to assist in managing the Diphtheria outbreak amongst the displaced Rohingya population in Refugee camps in Cox's Bazar. A forward team conducted a rapid assessment of the situation before deploying two teams to Bangladesh over a 6 week period. Their clinical work added vital support to the Diphtheria response as well as helping to build capacity for NGO and MOH national staff to respond to future predicted outbreaks.

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The UK EMT along with Humanity and Inclusion (HI) has developed links with the Yangon General Hospital (YGH) in Myanmar. Myanmar is ranked as the country most at risk from a natural disaster in the region and YGH is the largest referral hospital in the country. An emergency medical team from the UK EMT visited Myanmar in October 2017 and conducted an assessment of the emergency response capacity of the hospital alongside the Myanmar MOH staff. Two months later a larger team comprised of Registry members went out and worked with the YGH staff to conduct a mass casualty table top and field simulation exercise. The UK EMT plans to continue this relationship with YGH and HI in to 2018 providing further exposure for Registry members on Disaster planning as well as helping to support a high-risk disaster prone health system.

Prof Redmond has also continued as a Lead Mentor for the Chinese EMTs and supported the preparation of the China EMT (Shanghai). 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.

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) with a 5 year grant, awarded from 1 January 2016, which supports the key activity of the charity as described earlier in this report. Additional grant funding was secured this year from DFID Bangladesh to cover the cost of the recent deployment to Bangladesh. 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.

The trustees are satisfied with the charity's financial position at 31 March 2018 and consider that both cash flow and the level of unrestricted reserves are healthy.

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).

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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 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 2018, the total level of reserves was £1,000,655 which consisted of restricted funds of £214,458 and unrestricted funds of £786,157. Unrestricted funds comprised of designated funds of; fixed assets £92,062, stock £244,049 and free reserves of £450,046. Free reserves increased from the previous year of by £128,944. 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.

Plans for the future

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 other sources of grant income, both independently and in collaboration with partners, to deploy outside of the UK Emergency Medical Team programme.

We will continue to work with partners overseas, particularly in Malawi and Myanmar, and are looking to develop further our relationship with NGOs in Sierra Leone in support of training opportunities in that country.

We will broaden our response into outbreak and conflict response overseas and disaster response here in the U.K.

Structure, governance and management

Governing document

UK Med is governed by a Charitable Incorporated Organisation Constitution dated 5 May 2016.

Recruitment and appointment of trustees

There are currently 5 Trustees each reflecting the necessary skills to oversee such an organisation. They include 2 medical consultants, an expert in humanitarian and conflict response, a retired Solicitor and a trustee with considerable financial management experience. Recruitment of a replacement trustee with communications expertise along with additional trustees is scheduled for 2018.

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. Recruitment of additional trustees is planned for 2018-2019.

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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.

Organisational structure

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

Professor Anthony Redmond stood down from the post of Chief Executive in January 2018, becoming Chair of the Board from March 2018. After a comprehensive recruitment process David Wightwick was appointed as Chief Executive, taking up his post in January 2018. David has significant leadership experience gained in major humanitarian and health NGOs and most recently worked as a humanitarian consultant for WHO.

UK Med is governed by a Charitable Incorporated Organisation Constitution dated 5 May 2016

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. 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 a suite of offices in the HCRI and share university meeting room facilities and IT support.

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 in place a risk management register where risks are identified and graded according to likelihood and impact. This document is updated quarterly 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.

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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 12 December 2018 and signed on their behalf by:

Name Anthony Redmond

Title Chair

Independent Auditors' Report to the Trustees of UK-Med

Opinion

We have audited the financial statements of UK-Med (the 'charity') for the year ended 31 March 2018 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018, 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 requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditors' Report (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

[continued ...]

Independent Auditors' Report (continued)

Use of our report

This report is made solely to the charity's trustees as a body. 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Slade & Cooper Limited
Statutory Auditors
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Date: 22 January 2019

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

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Statement of Financial Activities
for the year ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	3	462	-	462	7,300
Charitable activities: Humanitarian aid including training	4	6,346	2,117,747	2,124,093	1,352,847
Total income		6,808	2,117,747	2,124,555	1,360,147
Expenditure on:					
Charitable activities: Humanitarian aid including training	5	(48,296)	1,693,152	1,644,856	1,281,408
Total expenditure		(48,296)	1,693,152	1,644,856	1,281,408
Net income/(expenditure) before net gains/(losses) on investments		55,104	424,595	479,699	78,739
Net income/(expenditure) for the year	7	55,104	424,595	479,699	78,739
Transfer between funds		222,989	(222,989)	-	-
Net movement in funds for the year		278,093	201,606	479,699	78,739
Reconciliation of funds					
Total funds brought forward		508,064	12,892	520,956	442,217
Total funds carried forward		786,157	214,498	1,000,655	520,956

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

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Balance Sheet
as at 31 March 2018

	Note	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	12		92,062		66,766
			<hr/>		<hr/>
Total fixed assets			92,062		66,766
Current assets					
Stock		244,049		120,196	
Debtors	13	202,325		142,783	
Cash at bank and in hand		687,310		306,443	
		<hr/>		<hr/>	
Total current assets		1,133,684		569,422	
Liabilities					
Creditors: amounts falling due in less than one year	14	(225,091)		(115,232)	
		<hr/>		<hr/>	
Net current assets			908,593		454,190
			<hr/>		<hr/>
Total assets less current liabilities			1,000,655		520,956
			<hr/>		<hr/>
Net assets			1,000,655		520,956
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity:					
Restricted income funds	15		214,498		12,892
Unrestricted income funds	16		786,157		508,064
			<hr/>		<hr/>
Total charity funds			1,000,655		520,956
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 15 to 26 form part of these accounts.

Approved by the trustees on 12 December 2018 and signed on their behalf by:

Professor Anthony Redmond (Chair)

Mark Prescott

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Statement of Cash Flows
for the year ending 31 March 2018

	Note	2,018 £	2,017 £
Cash provided by/(used in) operating activities	#	433,846	30,451
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(52,979)	(63,374)
Cash provided by/(used in) investing activities		(52,979)	(63,374)
Increase/(decrease) in cash and cash equivalents in the year		380,867	(32,923)
Cash and cash equivalents at the beginning of the year		306,443	339,366
Cash and cash equivalents at the end of the year		687,310	306,443

Notes to the accounts for the year ended 31 March 2018

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.

UK-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.

This is the first year of operation of this charity, a charitable incorporated organisation (CIO), reference 1166956. The assets and activities of unincorporated charity 1046202 (U K Med) were transferred to the new CIO on 1 April 2017. Comparative figures for the old unincorporated charity have been included in these accounts to inform the reader of the accounts.

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 2018 (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 2018 (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%
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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 2018 (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 2018 £	<i>Total 2017</i> £
Donations	462		462	-
In kind income		-	-	7,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total	462	-	462	7,300
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total by fund 31 March 2017</i>	7,300	-	7,300	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

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Notes to the accounts for the year ended 31 March 2018 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Grant income				
DFID - core	-	1,861,966	1,861,966	1,352,847
DFID - Bangladesh	-	255,781	255,781	
	<hr/>	<hr/>	<hr/>	<hr/>
Total grant income	-	2,117,747	2,117,747	1,352,847
	<hr/>	<hr/>	<hr/>	<hr/>
Earned income				
Humanity and Inclusion UK	2,475	-	2,475	-
Wadem	1,401	-	1,401	-
Crown Agents	1,000	-	1,000	-
Other (<£1,000)	1,470	-	1,470	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total earned income	6,346	-	6,346	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total for humanitarian aid including training	6,346	2,117,747	2,124,093	1,352,847
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total by fund 31 March 2017</i>	-	1,352,847	1,352,847	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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Notes to the accounts for the year ended 31 March 2018 (continued)

5 Analysis of expenditure on charitable activities

	Humanitarian aid Including training £	Total 2018 £	<i>Total 2017</i>
Staff costs	661,782	661,782	625,417
Travel & transport	58,419	58,419	39,973
Insurance	79,198	79,198	72,300
Depreciation	27,683	27,683	12,933
Project costs	679,625	679,625	451,931
Administration	96,187	96,187	73,354
Premises costs	35,962	35,962	-
Governance costs (see note 6)	6,000	6,000	5,500
Support costs (see note 6)	-	-	-
	1,644,856	1,644,856	1,281,408
	2018 £	2017 £	
Restricted expenditure	1,693,152	1,309,276	
Unrestricted expenditure	(48,296)	27,868	
	1,644,856	1,337,144	

The cost of stock purchased and used by the charity is included within project costs. It is difficult to separate this cost from project costs as the cost of stock occurs within different parts of project costs.

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	<i>Total 2018</i> £
Audit fees	Governance	-	5,000	5,000
Accountancy services	Governance	-	1,000	1,000
		-	6,000	6,000

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Notes to the accounts for the year ended 31 March 2018 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2018 £	2017 £
Depreciation	27,683	12,933
Auditor's remuneration - audit fees	5,000	4,500
	27,683	12,933

8 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	478,112	381,010
Social security costs	49,030	41,263
Pension costs	23,654	14,329
Seconded staff	100,248	174,206
Staff recruitment and training costs	10,738	14,609
	661,782	625,417

No employee had employee benefits in excess of £60,000 during the year (in 2017, one employee received between £80,000 and £89,999 remuneration in the year).

The average number of staff employed during the period was 16 (2017: 10.2).

The average full time equivalent number of staff employed during the period was 13.2 (2017: 9.3).

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 was £154,337 (2017 £170,556).

9 Trustee remuneration and expenses, and related party transactions

One trustee (Anthony Redmond) received remuneration of during the year of £28,641, this is permitted in the charity's constitution and was sanctioned by the other trustees (2017: Nil).

Three trustees received travel and subsistence expenses during the year of £1,474 (2017:£1,223).

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Notes to the accounts for the year ended 31 March 2018 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2018 £	2017 £
DFID grants	2,117,747	1,352,847
	2,117,747	1,352,847
	2,117,747	1,352,847

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

	Medical & surgical equipment £	Total £
Cost		
At 1 April 2017	96,023	96,023
Additions	52,979	52,979
Disposals	-	-
	149,002	149,002
	149,002	149,002
Depreciation		
At 1 April 2017	29,257	29,257
Charge for the year	27,683	27,683
Disposals	-	-
	56,940	56,940
	56,940	56,940
Net book value		
At 31 March 2018	92,062	92,062
	92,062	92,062
	92,062	92,062
<i>At 31 March 2017</i>	66,766	66,766
	66,766	66,766
	66,766	66,766

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Notes to the accounts for the year ended 31 March 2018 (continued)

13 Debtors

	2018 £	2017 £
Grants receivable	132,109	73,718
Other debtors	-	-
Prepayments and accrued income	70,216	69,065
	<hr/>	<hr/>
	202,325	142,783
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	75,282	57,847
Other creditors and accruals	149,809	57,385
	<hr/>	<hr/>
	225,091	115,232
	<hr/> <hr/>	<hr/> <hr/>

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Notes to the accounts for the year ended 31 March 2018 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Activity 1					
DFID main grant	-	1,861,966	(1,466,246)	(185,517)	210,203
DFID Bangladesh	-	255,781	(218,309)	(37,472)	-
Jeremy Dick	3,295	-	-	-	3,295
Humanitarian					
Fellows	1,400	-	(400)	-	1,000
Ausaid FMT	336	-	(336)	-	-
Hand Held Kit SCF	4,612	-	(4,612)	-	-
Peel Kit	3,249	-	(3,249)	-	-
Total	12,892	2,117,747	(1,693,152)	(222,989)	214,498

Previous reporting period	balance at 1 April 2016				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	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

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.
DFID Bangladesh	This represents money from DFID for a deployment of the Uk Emergency Medical Team to respond to a diptheria outbreak in the Rohingya refugee camps in Bangladesh.

Notes to the accounts for the year ended 31 March 2018 (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 funders and also the cost of items capitalised spent from the fund and items included in stock spent from the fund.

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	508,064	6,808	48,296	(113,122)	450,046
Fixed assets	-	-	-	92,062	92,062
Stock	-	-	-	244,049	244,049
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	508,064	6,808	48,296	222,989	786,157
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
	320,186	7,300	27,868	152,710	508,064
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Name of	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				
Fixed assets	The net book value of fixed assets which are not considered to be part of reserves				
Stock	The book value of stock which is not considered to be part of reserves				
Investment fund	Money set aside by the trustees for investment into future projects				

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Notes to the accounts for the year ended 31 March 2018 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	92,062	-	92,062
Fixed asset investments	-	-	-	-
Other net current assets/(liabilities)	450,046	244,049	214,498	908,593
Creditors of more than one year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	450,046	336,111	214,498	1,000,655
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2,018 £	2,017 £
Net income/(expenditure) for the year	479,699	78,739
Adjustments for:		
Depreciation charge	27,683	12,933
Decrease/(increase) in stock	(123,853)	(47,013)
Decrease/(increase) in debtors	(59,542)	(91,818)
Increase/(decrease) in creditors	109,859	77,610
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	433,846	30,451
	<hr/> <hr/>	<hr/> <hr/>