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Report and financial statements

For the year ended 31 March 2019

Reference and administrative information for the year ended 31 March 2019

Charity number	1166956
Registered office and operational address	UK-Med c/o Humanitarian & Conflict Response Institute C1.54 Ellen Wilkinson Building The University of Manchester Oxford Road Manchester M13 9PL
Trustees	<p>Trustees who served during the year and up to the date of this report were as follows:</p> <p>Professor Alistair Ulph – Treasurer Professor Anthony Redmond – Chair Professor Bertrand Taithe Mark Vincent Prescott John Philip Shuker Harpreet Kohli Professor John Simpson Orla Fee Pamela Welsh Louise Parnell – Appointed 31 October 2019</p>
Key management personnel	<p>David Wightwick – Chief Executive Roy Daley – Operational Lead Sinead O'Reilly – Health Programmes Director</p>
Bankers	<p>Lloyds Bank Plc 46-48 High Street Newcastle-under-Lyme ST5 1QY</p>
Auditors	<p>Slade & Cooper Limited Greenfish Resource Centre 46-50 Oldham St Manchester M4 1LE</p>

Trustees' annual report for the year ended 31 March 2019

The trustees present their report and the audited financial statements for the year ended 31 March 2019.

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 respond to emergencies overseas, particularly when local and national health services have been overwhelmed and are unable to cope without outside help.

UK-Med (charity no. 1166956) 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 into 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 Non-Governmental Organisations (NGOs) to maximise our impact on the provision of emergency medical relief and with the NGO, Humanity & Inclusion (HI), formally Handicap International, in the rehabilitation of injured patients. We support the recruitment and training of health care workers to provide a professional response to disasters and complex emergencies around the world. The register is 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 (Department for International Development (DFID), Department for Health and Social Care (DHSC), Public Health England (PHE) and the National Health Service (NHS)) to prepare and mobilise volunteer NHS staff to work in emergencies overseas.

Going forwards we will work with DHSC 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 promoted to the NHS the concept of an “NHS Passport” to facilitate the movement of NHS workers outside of their employing Trust in order to improve the back cover for those deploying overseas and to increase resilience in the NHS workforce. This has been successfully piloted in London, with plans to roll it out nationally.

We have identified a subset within the register of those who are willing to take further specialist training and respond to conflicts or deploy to post-conflict zones in support of our aims and objective to relieve the suffering of victims of conflict.

The focus of our work

The principle focus of our work has been our role in the UK Emergency Medical Team (EMT), the front line of the UK government's response to humanitarian crisis overseas and funded by the Department for International Development. 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.

We prepare an on-call team of sixty clinicians who are ready to respond to emergencies anywhere in the world within twenty-four hours.

The EMT network is an initiative of the World Health Organisation (WHO) and ensures that teams that respond following disasters are well trained, self-sufficient and have the skills and equipment to respond effectively and are never a burden on the national system.

The UK Emergency Medical Team was verified by WHO in December 2016 as meeting the required standards for Type 1 and Type 2 configurations (outpatient and inpatient facilities) and specialist rehabilitation provision for international deployment. It was 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 (EMT), or within UK-Med itself, are volunteers. We support them in their negotiations with their employers to be released to join an emergency response. For a UK Emergency Medical Team response, costs to employers will be supported by the Department for International Development, so the NHS trust releasing the staff member is able to arrange cover for that role.

In 2019, we expanded our support to the UK EMT programme to assist in the management and storage of



UK-Med join the UK EMT and WHO teams supporting the Cyclone Idai response

pharmaceuticals required to support the deployment of teams to emergencies overseas. We expanded our work to provide emergency medical expertise through other programmes of work, including the Tackling Deadly Diseases in Africa Programme (TDDAP) funded by DFID through DAI.

UK-Med is a member of the READY programme. READY has been funded for three years by the United States Agency for International Development (USAID) Office of U.S. Foreign Disaster Assistance (OFDA). The group is led by Save the Children Federation Inc and includes partners from Save the Children UK, The Johns Hopkins University Center for Humanitarian Health, The Johns Hopkins University Center for Communication Programs, MERCY Malaysia and EcoHealth Alliance.

The consortium is working together to improve and strengthen coordinated responses to infectious disease outbreaks through preparedness planning, capacity and capability development, and training. Partners will be ready to respond should a disease outbreak occur. UK-Med brings significant experience to the group, having responded to previous outbreaks.

UK-Med is working with the Department of Health and Social Care 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 (HCRI) of the University of Manchester is extremely important and provides an academic wrap-around to our work. We continue to work closely with HCRI to integrate academic scrutiny and analysis of our work with emergency deployment. David Wightwick, the CEO has a part-time appointment within HCRI who contribute a percentage of his salary, and he with other UK-Med staff contribute to HCRI academic activity.

How our activities deliver public benefit

Who used and benefited from our services?

UK-Med has continued to provide benefit to some of the most vulnerable people in the world. It has provided training in disaster response to increase the capacity of health professionals and vulnerable communities in Myanmar, and supported capacity development initiatives in Malawi. We have developed and delivered training programmes for health professionals in Sierra Leone, South Sudan and China along with the ongoing provision of educational courses in the UK to increase the safety and effectiveness of NHS staff who wish to respond to disasters overseas. In March 2019, UK-Med staff supported WHO to coordinate and manage the health response following Cyclone Idai which caused catastrophic damage in Mozambique.

Achievements and performance

The charity's main beneficiaries are:

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

All UK-Med's charitable activities focus on the recruitment, preparation, training and deployment of healthcare workers, both in the UK and overseas, to provide emergency medical care following disasters, and are undertaken to further UK-Med's charitable purposes for the public benefit.

Programme achievements

UK Emergency Medical Team

We prepare six teams of sixty clinicians who each undertake a two-month on-call period during which they are ready to respond immediately to disasters anywhere in the world. To meet the rigorous requirements of WHO verification, which ensures those affected by disasters receive the best possible medical care, with our partners we undertook an extensive partnership review of practice and personnel with a rigorous and systematic approach to:

- Standard Operating Procedures for clinical practice on deployment
- Modularisation of kit, equipment and consumables to support a rapid deployment
- Recruitment strategy to include allied health professionals
- Additional training courses, including leadership training, that support the UK EMT operational capability

In March 2019 UK-Med travelled with other UK Emergency Medical Team (UKEMT) partners to work with WHO on the health response in Beira, Mozambique, following Cyclone Idai. Key staff were seconded into coordination roles, managing a health response that served a population of 1.2 million people affected by the cyclone.

UK-Med has continued developing and consolidating its relationships with the NHS, DHSC, PHE and the medical and nursing Royal Colleges. These relationships are important for facilitating the release of our volunteer health care workers from their roles in the NHS and for their professional development. We liaise with the relevant Royal Colleges for approval of all of the training programmes that we have in development, and we are working with the Royal College of Surgeons of Edinburgh (RCSEd) to establish a Faculty of Humanitarian Medicine within which we have developed an Essential Emergency Healthcare course for the benefit of all of our register members and the wider humanitarian community.

UK-Med and Humanity and Inclusion (HI) have continued to strengthen our links with the Yangon General Hospital (YGH) in Myanmar. Myanmar is ranked as the country most at risk in the region from a sudden onset disaster and YGH is the largest referral hospital in the country. UK-Med members have continued to develop this relationship and worked with the YGH staff and MoH to develop and strengthen mass casualty planning, disaster preparedness and support to the wider health system.



Buzi hospital after Cyclone Idai

Our work with other emergency medical teams

Prof Anthony Redmond, Dr Sinead O'Reilly and other members of UK-Med, have supported Chinese EMTs through the WHO verification process in the last year.

In March 2019 Professor Redmond led the WHO Verification of the Portugal EMT.

Overseas training

We provided training and support to healthcare workers and Ministry of Health representatives in South Sudan, delivering training on trauma management in both Nimule and Juba Hospitals whilst conducting needs assessment for future training. We also provided overseas training opportunities for UK EMT register members in Malawi and Sierra Leone.

Organisational development

This has been a very successful year with a further expansion of the UK-Med core team to 22 staff, including a fundraiser position, and development of our infrastructure to enable a scale up in delivery across the UK EMT programme, including pharmaceutical management, and to undertake wider health programming, including preparedness for outbreak response.

Financial review

The main source of income for the charity is a grant from the Department for International Development (DFID). This runs from 1 January 2016 to December 31 2020 and supports the key activities of the charity as described earlier in this report. Additional funding has been secured this year through partnership working with other NGOs including Save the Children on the USAID OFDA Ready programme and with other organisations on smaller contracts supporting outbreak and emergency response.

The charity has developed a fundraising strategy and appointed a fundraiser to deliver this strategy.

The charity does not hold investments. Cash reserves are held in a current account and used as working capital.

The charity has a defined contribution pension scheme for its employees.

The trustees are satisfied with the charity's financial position at 31 March 2019 and consider that both cash flow and the level of unrestricted reserves to be healthy.

Reserves policy

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

1. To enable the charity to respond to overseas emergencies at short notice before external funding is secured (from the government or other sources).
2. To enable the charity to pay for its core costs when externally funded projects do not include core costs and so to allow the charity to continue and be able to respond to emergencies.
3. To act as a buffer for cash flow to cover delays in payment.

For example, the current main source of funding for UK-Med is a grant from the Department for International Development (DFID), which is usually received midway through each quarter. UK-Med is therefore funding charitable activities from reserves for the first part of each quarter. The core grant received each quarter is typically £400,000 to £500,000.

Reserves are required should the charity cease to operate, to cover its winding up costs. This represents 3 to 6 months of core costs which the charity considers to be £300,000 to £600,000.

A major grant from DFID was secured for five years from 1 January 2016. The trustees consider that towards the end of this five-year grant (i.e. in 2020) the level of free reserves should have increased to £500,000. At 31 March 2019, UK-Med had reserves comprising of restricted funds of £89,219, designated fixed assets of £79,339, stock of £191,883 and free reserves of £527,193 (totaling £887,593). Free reserves increased from the previous year by £77,107. The trustees took the decision to transfer £150,000 from free reserves at 1 April 2019 into two designated funds; £75,000 into an independent deployment fund and £75,000 into a development fund to be used to grow the organisational capacity.



Paediatric emergency triage and treatment from the Royal College of Paediatrics and Child Health (RCPCH), led by UK-Med member Harriet Walton who is currently working in Sierra Leone.

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.

We plan to further strengthen UK-Med's own independent deployment capacity and continue to seek other sources of grant income, both independently and in collaboration with partners.

We will continue to work with partners overseas, particularly in Sierra Leone, South Sudan and Myanmar, and are looking to develop further training opportunities in resource-poor settings.

We will continue to broaden our programming into outbreak and conflict response overseas and disaster response here in the UK.

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

We appointed four new trustees to a board of nine trustees, each reflecting the necessary skills to oversee such an organisation, including medicine, humanitarian and conflict response, charity law and financial management experience. 2018 saw the recruitment of trustees with senior communications, public health and NHS expertise.

Induction and training of trustees

All trustees are fully conversant with the role, duties and obligations of Charitable Trustees. New trustees have been through an internal induction training programme before taking up their position on the Board. The required skills of the membership of the Board of Trustees is kept under constant review and adjustments made as necessary. Recruitment of additional trustees is planned for 2019-2020.

Trustee meetings

The trustees meet quarterly when they review the activities of the charity and receive update reports from the Senior Management Team (SMT). 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.

Approximately two weeks before each meeting, a finance sub-committee (FSC) meets. The FSC consists of the Treasurer (who chairs the FSC), the Chief Executive Officer, the Operational Lead, the Finance & Officer Manager and external financial consultant. Management accounts are reviewed in detail by the FSC which makes recommendations to the full board.

Organisational structure

Day to day management has been in the hands of the Chief Executive, David Wightwick, Roy Daley who is the Operational Lead and Sinead O'Reilly as Health Programmes Director. Current external advisory consultants include a Chartered Accountant specialising in Charities and a human resources company (with extensive knowledge of charities). This Senior Management Team meets on a fortnightly basis. UK-Med is governed by a Charitable Incorporated Organisation Constitution dated 5 May 2016.

The trustees are members of the charity with voting rights. The trustees have no beneficial interest in the charity.

The trustees give their time voluntarily and receive no financial benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 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 Emeritus Professor at HCRI. UK-Med occupies a suite of offices in the HCRI and shares 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 emergencies, 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.

Statement of responsibilities of the trustees

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities. The trustees observe the methods and principles in the Charities Statement of Recommended Practice (SORP) and:

- Select suitable accounting policies and then apply them consistently.
- 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 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 2019 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 2019, 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.

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.

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:.....

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



Mozambique Beira

Statement of Financial Activities for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	3	877	-	877	462
Charitable activities: Humanitarian aid including training	4	144,585	1,651,949	1,796,534	2,124,093
Total income		145,462	1,651,949	1,797,411	2,141,555
Expenditure on:					
Charitable activities: Humanitarian aid including training	5	255,336	1,655,137	1,910,473	1,644,856
Total expenditure		255,336	1,655,137	1,910,473	1,644,856
Net income/ (expenditure) before net gains/ (losses) on investments		(109,874)	(3,188)	(113,062)	479,699
Net income/ (expenditure) for the year	7	(109,874)	(3,188)	(113,062)	479,699
Transfer between funds		122,092	(122,092)	-	-
Net movement in funds for the year		12,218	(125,280)	(113,062)	479,499
Reconciliation of funds					
Total funds brought forward		786,157	214,498	1,000,655	520,956
Total funds carried forward		798,375	89,218	887,593	1,000,655

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

Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	12	79,339	92,062
Total fixed assets		79,339	92,062
Current assets	13		
Stock		191,883	244,049
Debtors		221,829	202,325
Cash at bank and in hand		625,677	687,310
Total current assets		1,039,389	1,133,684
Liabilities	14	(231,135)	(225,091)
Creditors: amounts falling due in less than one year			
Net current assets		808,254	908,593
Total assets less current liabilities		887,593	1,000,655
Net assets		887,593	1,000,655
Funds of the charity:			
Restricted income funds	15	89,218	214,498
Unrestricted income funds	16	798,375	786,157
Total charity funds		887,593	1,000,655

The notes on pages 16 to 25 form part of these accounts.

Approved by the trustees on and signed on their behalf by:

Professor Alistair Ulph (Treasurer)

Statement of Cash Flows for the year ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by / (used in) operating activities	18	(43,082)	433,846
Cash flows from investing activities:			
Purchase of tangible fixed assets		(18,551)	(52,979)
Cash provided by (used in) investing activities		(18,551)	(52,979)
Increase/(decrease) in cash and cash equivalents in the year		(61,633)	380,867
Cash and cash equivalents at the beginning of the year		687,310	306,443
Cash and cash equivalents at the end of the year		625,677	687,310

Notes to the accounts for the year ended 31 March 2019

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.

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.

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.

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 & IT 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.

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 a charitable incorporated organisation, registered as a charity in England & Wales.

3. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Donations	877	-	877	462	-	462
Total	877	-	877	462	-	462

4. Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Grant income						
DFID - core	-	1,625,874	1,625,874	-	1,861,966	1,861,966
DFID - Bangladesh	-	-	-	-	255,781	255,781
Save the Children	-	26,075	26,075	-	-	-
Total grant income	-	1,651,949	1,651,949	-	2,117,747	2,117,747
Earned Income						
Palladium Pharmacy	92,298	-	92,298	-	-	-
Wadem	-	-	-	1,401	-	1,401
Palladium other	13,017	-	13,017	-	-	-
Training	39,270	-	39,270	2,475	-	2,475
Crown Agents	-	-	-	1,000	-	1,000
Other (<£1,000)	-	-	-	1,470	-	1,470
Total earned income	144,585	-	144,585	6,346	-	6,346
Total for humanitarian aid including training	144,585	1,651,949	1,796,534	6,346	2,117,747	2,124,093

5. Analysis of expenditure on charitable activities

	Humanitarian aid including training £	Total 2019 £	Total 2018 £
Staff costs	930,793	930,793	661,782
Travel & transport	65,474	65,474	58,419
Insurance	77,365	77,365	79,198
Depreciation	31,274	31,274	27,683
Project costs	670,496	670,496	679,625
Administration	68,932	68,932	96,187
Premises costs	63,667	63,667	35,962
Governance costs (see note 6)	2,472	2,472	6,000
Support costs (see note 6)	-	-	-
	1,910,473	1,910,473	1,644,856
	2019 £	2018 £	
Restricted expenditure	1,655,137	1,309,276	
Unrestricted expenditure	255,336	27,868	
	1,910,473	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 £	Total 2019 £
Audit fees	Governance	-	2,045	2,045
Accountancy services	Governance	-	-	-
Meeting costs	Governance	-	427	427
		-	2,472	2,472
	Basis of apportionment	Support £	Governance £	Total 2018 £
Audit fees	Governance	-	5,000	5,000
Accountancy services	Governance	-	1,000	1,000
Meeting costs	Governance	-	-	-
		-	6,000	6,000

7. Net income / (expenditure) for the year

This is stated after charging/(crediting):	2019 £	2018 £
Depreciation	31,274	27,683
Auditor's remuneration – audit fees	2,045	5,000
	<u>33,319</u>	<u>32,683</u>

8. Staff costs

Staff costs during the year were as follows:	2019 £	2018 £
Wages and salaries	619,408	478,112
Social security costs	62,069	49,030
Pension costs	62,276	23,654
Seconded staff, consultancies & temporary staff	149,918	100,248
Staff recruitment and training costs	37,122	10,738
	<u>930,793</u>	<u>661,782</u>

On employee received between £90,000 and £99,999 remuneration in the year no employee received more than £60,000 in 2018.

The average number of staff employed during the period was 21 (2018: 16).

The average full time equivalent number of staff employed during the period was 14.69 (2018:13.2).

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 £191,351 (2018 £154,337).

9. Trustee remuneration and expenses, and related party transactions

No trustees received any remuneration of during the year (2018: £28,641).

Two trustees received travel and subsistence expenses during the year of £799 (2018:£1,474).

David Wightwick, the CEO of UK-Med, is also an investor in the Operations Partnership and previously held a post within that organisation. The trustees are aware of this relationship. The Operations Partnership offer consultancy in the humanitarian field and UK-Med have hired the Operations Partnership for specialist services during the year amounting to £11,438. David was not involved in the decision made by the charity to use the services of the Operations Partnership.

10. Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
DFID grants	1,625,874	1,861,966
	<u>1,625,874</u>	<u>1,861,966</u>

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 2018	149,002	149,002
Additions	18,551	18,551
Disposals	-	-
At 31 March 2019	<u>167,553</u>	<u>167,553</u>
Depreciation		
At 1 April 2018	56,940	56,940
Additions	31,274	31,274
Disposals	-	-
At 31 March 2019	<u>88,214</u>	<u>88,214</u>
Net book value		
At 31 March 2019	<u>79,339</u>	<u>79,339</u>
At 31 March 2018	<u>92,062</u>	<u>92,062</u>

13. Debtors

	2019 £	2018 £
Grants receivable	149,317	132,109
Prepayments and accrued income	72,512	70,216
	<u>221,829</u>	<u>202,325</u>

14. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	117,760	75,282
Short term compensated absences (holiday pay)	12,200	-
Other creditors and accruals	83,614	149,809
Taxation and social security costs	17,561	-
	<u>231,135</u>	<u>225,091</u>

15. Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Activity 1					
DFID main grant	210,203	1,625,874	(1,632,057)	(119,447)	84,573
Save the Children	-	26,075	(19,785)	(1,645)	4,645
Jeremy Dick	3,295	-	(3,295)	-	-
Humanitarian Fellows	1,000	-	-	(1,000)	-
Total	<u>214,498</u>	<u>1,651,949</u>	<u>(1,655,137)</u>	<u>(122,092)</u>	<u>89,218</u>

Previous reporting period	Balance at 1 April 2017				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	<u>12,892</u>	<u>2,117,747</u>	<u>(1,693,152)</u>	<u>(222,989)</u>	<u>(214,498)</u>

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 £40,000.00 dating back to July 2014. It is still open as some of the kit was left in Nepal and to balance is to replace items not brought back.
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 movements in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
General fund	450,046	145,462	(255,336)	186,981	527,153
Fixed assets	92,062	-	-	(12,723)	79,339
Stock	244,049	-	-	(52,166)	191,883
Total	786,157	145,462	(255,336)	122,092	798,375
	Balance at 1 April 2017				Balance 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
Total	508,064	6,808	48,296	222,989	786,157

Name of restricted fund	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	Money set aside by the trustees for investment into future projects.

17. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	(12,723)	92,062	-	79,339
Other net current assets/ (liabilities)	539,876	179,160	89,218	808,254
Total	527,153	271,222	89,218	887,593

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

	2019 £	2018 £
Net income/ (expenditure) for the year	(113,062)	479,699
Adjustments for:		
Depreciation charge	31,274	27,683
Decrease/(increase) in stock	52,166	(123,853)
Decrease/(increase) in debtors	(19,504)	(59,542)
Decrease/(increase) in creditors	6,044	109,859
Net cash provided by / (used in) operating activities	(43,082)	433,846

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