

Charity Commission Registered Number:1168289

PHYSICIANS ACROSS CONTINENTS

Report and Financial Statements

For the year ended 31 DECEMBER 2021

**PHYSICIANS ACROSS CONTINENTS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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PHYSICIANS ACROSS CONTINENTS

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES

MR ABDULKARIM SAAD S ASIRI

DR. JAMAL MOHAMMAD JAWDAT GHOSHEH

DR. MATIN KHALID MAHMUD SHERRIFF

REGISTERED OFFICE

302 New North Road

Ilford

IG3 6ES

BANKERS

Barclays Bank Plc

EXAMINER

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS

CHARITY COMMISSION REGISTERED NUMBER

1168289

PHYSICIANS ACROSS CONTINENTS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements for the year ended 31 DECEMBER 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

For the public benefit the relief of sickness and the preservation of health in any part of the world by providing or assisting in the provision of medical/healthcare equipment, facilities and services. To advance the education of the public and medical doctors by the provision of lectures, workshops and publications devoted to medical healthcare

Physicians Across Continents (PAC) is an international medical humanitarian organisation that provides high-quality medical care to patients and peoples affected by crises and disasters, regardless of their race, religion and country.

PAC-UK aims to do this through the assisting in the provision of medical healthcare equipment, facilities and services. We also aim to advance the education of the public & doctors by the provision of lectures, workshops and publications devoted to medical healthcare.

OUR WORK:

Control and treatment of epidemics and widespread diseases:

PAC contributes to the development of long-term medical plans to provide prevention measures, restrict epidemics and diminish and eradicate prevalent disease. Our work is delivered in stages alongside the treatment of common diseases and health conditions.

Disaster relief:

PAC provides disaster relief aid through the adoption of practical activities. We undertake relief aid in locations afflicted by natural disaster including earthquakes, drought, flooding or areas impacted by war.

Training and specialized medical centres:

We undertake training programs for medical staff including doctors, nurses and technicians to increase their skills so they can provide high level of health care within their communities. Our aim is to help local communities reach their potential, increase access to healthcare for disadvantaged groups and improve the quality of medical care within the county that they live.

Provide solutions and practical applications to raise the level of health in the communities:

Our activities increase and embed health education and awareness using seminars, conferences and participation in relevant medical events as well as partnerships with other organisations to carry our message across continents. This includes working with local community leaders and other local organisations to spread awareness.

We provide high-quality medical care, including surgical procedures, to patients and peoples affected by crises and disasters, regardless of their race, religion and country, who would otherwise be unable to access health care and treatment.

ANNUAL REPORT 2021

2021 was an important year for PAC on the growth of our projects. As well as continuing to establish its presence in the UK, PAC also responded to a number of ongoing and new humanitarian response missions. These include our ongoing response to the Rohingya refugee situation in Bangladesh.

PAC continues to work in resource poor settings, providing free surgical treatment and medical training in countries where access to health care remains a challenge. Faced with uncertain and high cost of care and perceived low quality of care, patients often delay seeking treatment for complex conditions. During 2021, PAC continued to provide medical missions and training to bridge this gap. However, given the current global pandemic travel restrictions limited our projects, both nationally and internationally.

UK led Missions

Sudan Nov/Dec 2021

The main aim of this mission was to provide Food/Nutritional packs to 2000 families feeding 8,000 people. Our team of medical Professionals developed the food packs taking into consideration the health needs of the beneficiaries.

The areas within Sudan we did the distribution

- **Angola – 1200 parcels distributed**
- **Arboreal – 350 parcels distributed**
- **Salha – 350 Parcels Distributed**
- **Omdurman – 100 Parcels Distributed**

Cox Bazar – Bangladesh September 2021

We launched our first housing project.

The main aim of the mission was to provide shelter providing a safe a secure location to live, also the homes will protect people from the elements reducing the risk of infections and diseases.

We built 21 homes for the fire victims in Cox Bazar Kutupalong refugee camp. The homes have been constructed with a concrete base, wooded frame, using woven bamboo for the walls.

In total the number of beneficiaries supported by this project was 84.

UK Domestic Projects

Online Webinars 2021

PAC delivered two webinars in August and December. We provided technical information and training on new surgical methods and better surgical practice during the pandemic. Our team of professors and trainers provided the training to over 2000 doctors and medical professionals from around the world.

Winter gifts campaign 2021

This project aimed to deliver a little festive cheer to children who found themselves in hospital during the winter holidays. PAC supporters generously donated new toys and volunteers helped to wrap and deliver these toys to children in Princess Alexandra Hospital, Whipps Cross Hospital, Newham General Hospital and King George Hospital.

Physicians Across Continents
Income and Expense
1st Jan 2020 to 31st Dec 2021

Income	Unrestricted	Restricted	Total
Donation Voluntary	263,971	22,857	286,828
Grant From Other Org	35,000		35,000
Gift Aid	2,692		2,692
Other income	6,020		6,020
Furlough	6,600		6,600
Total Income	314,283	22,857	337,140

Expense	Unrestricted	Restricted	Total
A. Raising funds	239,313		239,313
B. Projects /Other Resources Expended	57,636		57,636
C. Launch/startup cost/ Depreciation	5,312		5,312
D. Governance/ Set up cost/Support Cost	54,164		54,164
Total	356,425	-	356,425

Fund Balance	-		-
	42,142	22,857	19,285

Previous Year Fund Balance	131,864	-	131,864
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Adjustments / Transfers	-	-	-
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Total Fund Balance	89,722	22,857	112,579
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FINANCIAL REVIEW

The Charity has generated £ 337,140 in donations during the year ended 31 DECEMBER 2021. This represents an increase of £184,666 compared to £ 152,474 raised in 2020. This includes both direct transfers into charity's account and cash donations.

The Charity (PAC-UK) aims to achieve its objectives through assisting in the provision of medical healthcare equipment, facilities and services. We also aim to advance the education of the public & doctors by the provision of lectures, workshops and publications devoted to medical healthcare. The Charity will continue to develop its key programmes and seek their sustainability through fundraising and through self-generated income.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.
- c) RISK to delivery of projects due to global pandemic.

PHYSICIANS ACROSS CONTINENTS produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. PHYSICIANS ACROSS CONTINENTS has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds are held to meet the above policy of the Charity going forward.

GOING CONCERNS

As at the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern.

PHYSICIANS ACROSS CONTINENTS

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND INTERNAL CONTROL

CHARITY ORGANISATION STRUCTURE

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are normally subject to re-election every three years. On 31 DECEMBER 2021, the Board had a membership of three people (founding trustees).

DECISION MAKING PROCESS

The trustee may delegate any of their power to any committee consisting of one or more trustees. They may also delegate to any managing director or any director holding any other executive office such of their power as they consider desirable to be exercised by him. Any such delegation may be made subject to any conditions the director may impose and, either collaterally with or to the exclusion of their own powers and may be revoked or altered. Subject to any conditions, the proceedings of a committee with two or more members shall be governed by articles regulating the proceedings of Trustees so far as they are capable of applying.

THE POLICIES AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

INTERNAL CONTROL SYSTEM

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- Bank Account controlled and operated by trustees
- Majority payment issued via Bank account and minimal cash usage
- Introduction of donation and accounting software to maintain records
- Production of a strategic plan, annual budget and cash flow
- Management meetings to review budget and variances
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice). The financial statements are required by law to give a true and fair view of the situation of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in its activities.

In so far as the trustees are aware:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

THE ARRANGEMENTS FOR SETTING THE PAY AND REMUNERATION

The arrangements for setting the pay and remuneration of the charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay are determined by the trustees as the boards may think fit and appropriate.

WIDER NETWORK

The charity is not part of any umbrella group or affiliated to any umbrella group.

PHYSICIANS ACROSS CONTINENTS

REPORT OF THE TRUSTEES (continued)


YEAR ENDED 31 DECEMBER 2021

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 DECEMBER 2021. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner. Approved by the Board of Trustees and signed on behalf of the Board:

A handwritten signature in black ink, appearing to read 'MS' followed by a long horizontal stroke and a final flourish.

Approved By:

DR MATIN KHALID MAHMUD SHERIFF on behalf of the trust.

Trustee

Date: 25-10-2022

Independent Examiner's Report to the Trustees of PHYSICIANS ACROSS CONTINENTS

I report to the trustees on my examination of the accounts of PHYSICIANS ACROSS CONTINENTS Trust for the year ended 31 DECEMBER 2021

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited

1st Floor

North Westgate House

Harlow

Essex

CM20 1YS.

25 October 2022

**PHYSICIANS ACROSS
CONTINENTS
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure
Account)
for the year ended 31 December 2021**

	Notes	Un-restricted funds Dec-21 £	Restricted Funds Dec-21 £	Total Funds Dec-21 £	Total Funds Dec-20 £
INCOMING RESOURCES					
Donations and Legacies		314,283	22,857	337,140	152,474
TOTAL	2	314,283	22,857	337,140	152,474
Expenditure on:					
Raising funds		239,313		239,313	9,726
Projects /Other Resources Expended		57,636	-	57,636	81,782
Lauch/startup cost/ Depreciation		5,312	-	5,312	20,176
Governance/ Set up cost/Support Cost		54,164	-	54,164	12,308
Net gains/(losses) on investments	3	356,425	-	356,425	123,992
Transfers between funds					
		-	-	-	-
Other recognised gains/ (losses)					
		-	-	-	-
Net movement in funds		(42,142)	22,857	(19,285)	28,483
Reconciliation of funds		-	-	-	-
Funds brought forward		131,864	-	131,864	103,381
Net movement in funds and funds balance carried forward as at 31 December 2020		89,722	22,857	112,579	131,864

**PHYSICIANS ACROSS
CONTINENTS
Balance Sheet
as at 31 December 2021**

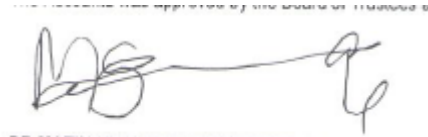
	Notes	Dec-21 Total £	Dec-20 Total £
FIXED ASSETS			
Equipment at cost		39,674	39,304
Accumulated depreciation		(31,875)	(29,275)
Fixtures and fittings at cost		45,917	45,917
Accumulated depreciation		(37,780)	(35,067)
TOTAL FIXED ASSETS			
	5	15,937	20,879
CURRENT ASSETS			
Debtors and accrued income		667	3,500
Receivable		18,527	18,527
Cash at bank and in hand		77,448	88,958
		96,642	110,985
Net Current assets/(Liabilities)		112,579	131,864
TOTAL ASSETS LESS CURRENT LIABILITIES		112,579	131,864
FINANCED BY:			
Unrestricted funds		112,579	131,864
Restricted Funds		-	-
TOTAL FUNDS	6	112,579	131,864

For the year ending 31 DECEMBER 2021, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

A handwritten signature in black ink, appearing to be 'MS' followed by a long horizontal stroke and a small flourish at the end.

DR MATIN KHALID MAHMUD SHERIFF

Trustee

25 October 2022

PHYSICIANS ACROSS CONTINENTS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparation

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

Cash flow statement

Under FRS 102 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds permitted by this SORP specified in Section 7 of FRS102.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and there are no material uncertainties.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

a) Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

b) Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity.

c) Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

The basis of allocation for support costs and governance costs has been explained in Note c) above.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

The fixed assets are written down over their useful economic lives at the following rates

Office equipment - 25% on cost

Pensions

The charity recognises the requirement to offer a pension scheme to eligible employees, however as of 31st December 2021, all employees have opted-out.

**PHYSICIANS ACROSS CONTINENTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Note 2. TOTAL INCOMING RESOURCES

	Dec-21	Dec-20
Voluntary Income		
Un-restricted:		
Donations, Legacies and similar incoming resources	314,283	106,389
Restricted:		
Other direct Collections	22,857	46,086
	<u>337,140</u>	<u>152,474</u>

Note 3.	TOTAL RESOURCES EXPENDED	Direct	Support	Dec-21	Dec-20
		Costs	Costs	Total	Total
		£	£	£	£
Lauch/startup cost/ Depreciation		5,312	-	5,312	20,176
Project cost/other resources expended		57,636		57,636	81,782
Raising funds		239,313	54,164	293,477	22,034
		<u>302,261</u>	<u>54,164</u>	<u>356,425</u>	<u>123,992</u>

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

Operating Surplus/(Deficit) is after charging:	Dec-21	Dec-20
	£	£
Accountancy, Taxation and other Services	600	600
	<u>600</u>	<u>600</u>

Note 4. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2021: £nil)

Note	FIXED ASSETS	Equipment	Fixture & Fitting	Dec-21	Dec-20
		£	£	£	£
5.	Cost	39,674	45,917	85,591	85,221
	Additions	-	-	-	-
	Revaluation	-	-	-	-
	Disposal	-	-	-	-
	Total Costs	39,674	45,917	85,591	85,221
	Depreciation				
	Balance brought forward	29,275	35,067	64,342	44,425
	Charge for the year	2,600	2,713	5,312	19,917
	Revaluation	-	-	-	-
	Impairment	-	-	-	-
	Disposal	-	-	-	-
	Transfers	-	-	-	-
	Balance carried forward	31,875	37,780	69,654	64,342
6.	Total Funds			Dec-21	Dec-20
				£	£
	Reserve brought Forward			131,864	103,381
	Surplus/(Deficit) for the year			(19,285)	28,483
				112,579	131,864

PHYSICIANS ACROSS CONTINENTS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Note 7 TAXATION

PHYSICIANS ACROSS CONTINENTS is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.