

International Christian Medical and Dental Association (UK) CIO

REPORT AND ACCOUNTS
year ended 31 December 2022

Registered Charity Number 1188743

International Christian Medical and Dental Association (UK) CIO

Trustees Annual Report for the year ended 31 December 2022

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Charity Information

Charity Registration number	1188743
Registered Office	Suite 8, Censeo House 6 St Peters Square St Albans Hertfordshire, AL1 3LF
Auditor	George Arthur Limited Chartered Accountants Suite 6B, Wentworth Lodge Great North Road Welwyn Garden City Hertfordshire, AL8 7SR
Bankers	HSBC Bank plc Kingdom Bank
Investment advisers	The Ethical Investment Co-operative Ltd 1 Aske Stables, Aske, Richmond, DL10 5HG
Charity website	https://icmda.net/

International Christian Medical and Dental Association (UK) CIO

Trustees Annual Report for the year ended 31 December 2022

The trustees present their annual report and financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2022. The financial statements have been prepared in accordance with the constitution 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 2019).

Structure, Governance and Management

The full name of the charity is International Christian Medical and Dental Association (UK) CIO known also as ICMDA (UK) CIO and is a registered charity (number 1188743).

ICMDA (UK) CIO registered with the Charity Commission on 25 March 2020 and took over all the activities of the ICMDA (UK) Trust (registered charity 1059750) effective from 3 April 2020.

Trustees

The trustees who have served during the year under review were:

Marinus Verweij (Chairman)

Deborah Lanz (Secretary)

Vijay Aruldas

Isaac Lewis

Howard Lyons

Henry Thiessen

Kevin Vaughan

New trustees are appointed by agreement of existing trustees from persons of suitable background, acquainted with the work of the charity, in support of its objectives and activities. The induction and training of new trustees includes familiarisation with "The Essential Trustee: What you need to know, what you need to do" published by the Charity Commission (CC3 July 2015). No outside or related body is entitled to appoint trustees.

The Trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Peter Saunders, and his team.

Relationship with the International Christian Medical and Dental Association (ICMDA)

The charity acts as trustee for the cash and investments held in the UK for the benefit of the International Christian Medical and Dental Association (ICMDA). The trustees are responsible for the overall management and control of the charity.

In order to promote close working between the ICMDA board and the trustees of ICMDA UK CIO, the charity has ensured a significant overlap between the two organisations. ICMDA board members Vijay Aruldas (Treasurer), Henry Thiessen (Chairman) and Howard Lyons are all trustees of both charities. However, there remains an intention that the majority of the UK CIO charity trustees are not ICMDA board members.

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Statement of the Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit

The trustees have given due regard to guidance issued by the Charity Commission, including public benefit guidance. The CIO supports national and regional training courses and events for doctors and dentists all over the world ranging from a two-year international postgraduate diploma in family medicine through residential conferences, to evening or half-day seminars to weekly global webinars on a wide range of topics. Almost all of these events are open to anyone working in the medical and dental professions. We also support the distribution of literature and resources on a wide range of social, ethical and religious issues for the benefit of the wider public, and the medical and dental professions in particular.

Objectives and Activities

The objectives of the charity are to promote and advance the study and general knowledge of medical and dental science, particularly where these concern Christian faith and ethics. The means of achieving these overall objectives include:

- support for the organisation of conferences;
- providing a conduit for national Christian Medical and Dental organisations to exchange information and experience in the field of medical science, where these concern Christian faith and belief;
- examining and testing changes in medical thought and action by the principles of the basis of belief;
- promoting discussion of the problems which from time to time arise for Christians studying and practicing medicine and dentistry and
- promoting friendship and co-operation amongst Christians in the medical and dental professions throughout the world.

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Trustees Annual Report for the year ended 31 December 2022

Achievements and Performance

2022 has been an unusual year due to the continuing impact of the COVID pandemic which led to some restrictions on staff and fieldworker travel and the postponement of some national and regional conferences and events. This impact lessened throughout the year as the pandemic resolved. Staff and volunteers adapted to COVID restrictions by further development of hybrid training programmes, conferences, and events and through mixed home/office working. Grants to fieldworkers and conference bursaries and grants were also reduced.

Two other activities impacting upon income and expenditure were the ICMDA World Congress planned for June 2023 (we ran a bursary fund and accepted early registration fees) and the Ukraine war (we ran an appeal to support the Christian Medical Association of Ukraine (CMAU) and procured and arranged transport for medical supplies).

The charity has continued to support the work of the International Christian Medical and Dental Association (ICMDA).

Achievements in the year included (through grants to ICMDA and partners):

- Weekly global webinars were held focusing on issues at the interface of Christianity and medicine and attracting between 100 and 300 attendees per session from over 50 countries.
- The two-year distance learning international diploma in family medicine (I-PGDFM) which was launched by ICMDA in May 2020 in partnership with CMC Vellore, India and Loma Linda University, California enrolled another 50 students in its third year.
- Online small group training tracks in bioethics, leadership and apologetics started in 2020 were greatly expanded and new tracks added on thought leadership and healthcare mission.
- Work on a new daily devotional – Doctors' Life Support 5 – continued with plans for publication in nine languages in 2023.
- One global fieldworker summit was held online for ICMDA's fieldworker team, and an in-person summit was held in UAE.
- The ICMDA website was further expanded and developed.
- A series of grants were made to national associations of doctors and dentists providing humanitarian assistance for the war in Ukraine and about 50 shipments of medical supplies were sent.
- National ICMDA member movements and ICMDA regional teams ran a broad variety of online events and conferences.

Financial Review

The results of ICMDA (UK) CIO for the year ended 31 December 2022 are set out in the financial statements below.

The Charity's total income for the year increased to £3,465,362 (2021: £331,429) as a result of the Ukraine Appeal which started in February and raised financial donations of £456,657 (2021: £nil) and medical equipment and supplies "in kind" for humanitarian use in Ukraine valued at £2,600,357 (2021: £nil). In advance of the World Congress to be held in June 2023, £61,552 of bursary donations were received in the year (2021: nil). This level of income has taken the charity over the audit threshold this year.

Total expenditure for the year similarly increased to £3,333,191 (2021: £207,082) as a result of including expenditure on aid for Ukraine of £368,093 (2021: £nil), donations "in kind" sent to Ukraine of £2,600,357 (2021 – £nil) and an increase in the charity's direct charitable costs following the relaxation of Covid restrictions (note 4a).

The excess of annual income over expenditure of £118,721 (2021: £124,969) is carried forward to fund charitable activity in future years.

International Christian Medical and Dental Association (UK) CIO

Trustees Annual Report for the year ended 31 December 2022

Reserves Policy

The Charity held unrestricted funds at the year-end of £351,021 (2021: £318,861). The trustees have set the minimum level of unrestricted reserves at £80,000, representing approximately one third of annual staff, office and field costs, to cover running costs in the event of a major variation of circumstances. Reserves are monitored monthly as part of our management reporting and did not fall below this level during the year, the increase in reserves is due to the level of expenditure planned for 2023 in particular on the World Congress and the ongoing development of our training programmes.

Of the Charity's long term unrestricted reserves £80,000 were transferred to an investment portfolio from August 2021 (note 7) these funds are accessible at short notice if required.

No individual reserve fund is in deficit (2021 – none).

Going Concern

The trustees have assessed the Charity's ability to continue as a going concern and considered several factors when forming their conclusions as to whether the use of the going concern basis is appropriate when preparing these financial statements including forecasts, liquidity, cash resources and liabilities.

The Charity's financial position has been, and will continue to be, impacted by the COVID pandemic which affects the nature and cost of the charitable work undertaken in the year, including the deferral of international conferences and a significant change of focus towards online activity and training.

The trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue to operate for at least 12 months from the date of signing of the financial statements and therefore continue to prepare the financial statements on a going concern basis.

Risks

The trustees review and assess the risks faced by the Charity annually in a trustee meeting, the key strategic risks taken from the Charity's risk register are considered to be:

Key Strategic Risk	Assessment
Size	The Charity employs just two staff, both of whom are experienced in their fields and key to the successful operation of the Charity. Succession planning, procedural manuals and ongoing appraisal reviews are key controls for the trustees.
Voluntary income	The Charity relies on donations and subscriptions for its income. Delivery of the Charity's objectives is essential to maintaining this income and the charity. Communications with regular supporters are a priority for the CEO and are regularly reviewed by the trustees. The use of Appeals income to encourage donations and the successful establishment of the Family Medicine Diploma reduce reliance on regular donations and broaden appeal to supporters.
Event management	The Charity organises significant events, such as world and regional congresses. These international events carry a financial risk that is borne by the Charity and is a key focus of the trustees who review the funding of each major event prior to it taking place.
External factors	The Charity operates globally and takes steps to monitor complaints, media comments and feedback from staff and field workers. The communication channels are key to ensuring the Charity CEO and trustees can take action early to avoid conflict or hostile litigation.
COVID pandemic	COVID restrictions in the prior year caused the suspension of international conferences, increased home working and online activities. Online communications continue to provide opportunities to enhance the global reach of the Charity after the pandemic.

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Ukraine Aid Appeal

The response of our supporters to the crisis in Ukraine has been significant allowing the Charity to provide medical equipment, consumables and medicines to the Christian Medical Association of Ukraine (CMAU) which set up and operated a warehouse and distribution network in Lviv in March. This humanitarian aid resourced Christian doctors serving in Ukraine. This is a new area of work and the Trustees kept the risks under regular review.

Declaration

This report was approved by the trustees on 11 October 2023 and signed on their behalf by:



M. VERWEIJ

(Chairman)



(Trustee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INTERNATIONAL CHRISTIAN MEDICAL AND DENTAL ASSOCIATION (UK) CIO

Opinion

We have audited the financial statements of International Christian Medical and Dental Association (UK) CIO (the 'charity') for the year ended 31st December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 Act 2011 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4 the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

No laws and regulations were identified as being of such significance to the entity that they might be considered as 'showstoppers'.

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Charities Act 2011, Tax and Pensions legislation.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the business and therefore may have a material effect on the financial statements include, environmental regulations, health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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

Other Matter

As this is the first year in which an audit has been undertaken it should be noted that all comparative figures are unaudited

Use of our report

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.



Peter P Rook FCA
George Arthur Limited
Statutory Auditor
Suite 6B, Wentworth Lodge, Great North Road,
Great North Road
Welwyn Garden City
Herts
AL8 7SR

Date 19th October 2023

International Christian Medical and Dental Association (UK) CIO

Statement of Financial Activities

for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Voluntary income	2	286,168	531,429	817,596	264,782
Income from charitable activities	3a	46,877	-	46,877	66,385
Donations of medical products	3b	-	2,600,357	2,600,357	-
Investment income		532	-	532	262
Total income		333,577	3,131,786	3,465,362	331,429
RESOURCES EXPENDED					
Charitable activities	4	337,682	375,767	713,450	205,842
Governance costs	4c	19,384	-	19,384	1,240
Donations of medical products	3b	-	2,600,357	2,600,357	-
Total expenditure		357,066	2,976,124	3,333,191	207,082
Net (loss) / gain on investments	7	(13,450)	-	(13,450)	622
Fund transfers in the year	11	69,100	(69,100)	-	-
Net movement in funds		32,160	86,561	118,721	124,969
Fund balances at 1 January	11	318,861	72,979	391,839	266,870
Fund balances at 31 December	11	351,021	159,540	510,561	391,839

Movements on reserves and all recognised gains and losses are shown above.


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Balance Sheet


as at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Investments	7	67,172	80,622
CURRENT ASSETS			
Debtors & prepayments	8	86,556	1,803
Cash at bank and in hand	9	<u>435,794</u>	<u>310,805</u>
		522,350	312,609
CURRENT LIABILITIES			
Liabilities falling due within one year	10	<u>78,962</u>	<u>1,392</u>
Net current assets		443,389	311,217
NET ASSETS		<u><u>510,561</u></u>	<u><u>391,839</u></u>
FUND BALANCES			
Unrestricted funds	11	351,021	318,861
Restricted funds	11	<u>159,540</u>	<u>72,979</u>
		<u><u>510,561</u></u>	<u><u>391,839</u></u>

Approved by the Trustees and signed on their behalf by:



 Trustee M VERWEIJ



 Trustee

11 October 2023

The notes on page 15-20 form part of these accounts.

International Christian Medical and Dental Association (UK) CIO

Statement of Cash Flows

for the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activity			
Net movements in funds		118,721	124,969
Exclude loss / (gain) on investments		13,450	(622)
Operating surplus		132,172	124,347
Adjustments for:			
Interest received		(532)	(262)
Change in receivables and prepayments	8	(84,753)	(709)
Change in payables and accruals	10	77,569	(1,573)
Net cash from operating activity		124,457	121,803
Cash flows from investing activity			
Investment in listed assets	7	-	(80,000)
Interest received		532	262
Net cash from investing activity		532	(79,738)
Net increase / (decrease) in cash and equivalents		124,989	42,065
Cash and cash equivalents at beginning of year		310,805	268,741
Cash and cash equivalents at end of year (note 9)		435,794	310,805

International Christian Medical and Dental Association (UK) CIO

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

1 Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention except for investments which are included at market value.

The following are the accounting policies which have been applied in dealing with material items:

- a) Accounts are prepared on a going concern basis.
- b) Donation and grant income

Donation income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HMRC is grossed up for the tax recoverable. Any amount of tax reclaimed from HMRC but not yet received is shown within the charity's debtors.

- c) Other income and expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

- d) Charity activities income

Income from participation in the Diploma in Family Medicine, global subscriptions and book sales are taken into account when received by the charity.

- e) Currency transactions

Income and expenditure in currency other than sterling is valued in GB£ at the HMRC exchange rates for the month of the transaction.

- f) Funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

- g) Debtors and prepayments

Debtors are amounts owed to the charity recognised at their settlement amount, less any provision for non recoverability. Prepayments represents the payment in advance for services .

- g) Creditors and provisions

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

- h) Fixed assets and depreciation

Fixed assets acquired are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 when they are written off on purchase.

- i) Fixed asset investments

Fixed asset investments are held in quoted shares, traded bonds and similar investments and are valued initially at cost and subsequently at their market value at the year end (their fair value). Investments are valued by our investment broker (The Ethical Investment Co-Operative Ltd) who also recommend the investment portfolio to maximise total returns from ethical and environmentally sustainable holdings.

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Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

j) Foreign currencies

Monetary assets and liabilities which are in a currency other than GB Pounds are presented in the accounts at the spot mid-rate of exchange at the date of the financial statement. Any resulting currency exchange gain/loss is recognised with a currency revaluation.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
General donations	148,142	511,502	659,644	102,834
Gift aid tax reclaimed	6,698	19,926	26,624	8,388
Member subscriptions	129,476	-	129,476	122,039
Other	1,852	-	1,852	31,521
	<u>286,168</u>	<u>531,429</u>	<u>817,596</u>	<u>264,782</u>

3a Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Diploma in Family Medicine - registrations	46,877	-	46,877	66,385
World Congress - registrations	-	-	-	-
	<u>46,877</u>	<u>-</u>	<u>46,877</u>	<u>66,385</u>

This income is derived from the charitable activity undertaken by the charity:

a. the diploma in family medicine course is now in its third year and provided supportive training for 114 doctors from around the world, 22 places were supported by the DFM Bursary fund

b. the World Congress takes place in June 2023 in Tanzania providing a week of fellowship, teaching encouragement and discussions. The Congress theme is "Serving with Love in a Hurting World". The conference is expected to be well attended including attendees supported by funds from the World Congress Bursary Fund.

3b Donations of medical products

The charity used its links in Ukraine to provide essential medical supplies through its affiliated branch in Lviv - the Christian Medical Association of Ukraine. Following an appeal in February 2022 £456,657 was raised for Ukraine and £368,093 (2021 - nil) was spent sending medical supplies to Ukraine, in addition £2,600,357 (2021: £nil) of donated medicines and health supplies in kind were received and distributed. This is recognised both in income and expenditure. The shipments are valued by donors or if no value provided at estimated second hand market values at the time of receipt.

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Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities costs	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
a Direct charitable costs				
Healthcare support (Ukraine)	-	308,297	308,297	-
Regional grants	30,836	59,761	90,597	22,978
Development staff & contractors	77,350	-	77,350	66,068
Conferences & events - World Congress	-	-	-	-
Conferences & events - other	81,497	-	81,497	-
Training - Diploma in Family Medicine	45,608	-	45,608	33,635
Training - other	16,272	3,690	19,962	2,416
Field workers & officers	28,757	-	28,757	12,745
Communications & IT	13,175	-	13,175	10,870
	<u>293,494</u>	<u>371,748</u>	<u>665,242</u>	<u>148,712</u>
b Support & administration				
Administrative staff & contractors	51,503	-	51,503	47,439
Office & equipment	14,104	-	14,104	9,733
Insurance	832	-	832	829
Currency revaluation	(25,998)	-	(25,998)	(1,169)
Bank charges	3,747	4,020	7,766	299
	<u>44,188</u>	<u>4,020</u>	<u>48,208</u>	<u>57,130</u>
 Total costs of charitable activities	<u>337,682</u>	<u>375,767</u>	<u>713,450</u>	<u>205,842</u>
 c Governance costs				
Trustee meetings	15,364	-	15,364	210
Audit and examination fees	4,020	-	4,020	1,030
	<u>19,384</u>	<u>-</u>	<u>19,384</u>	<u>1,240</u>

One trustee meeting was held at next year's World Congress venue in Tanzania.

5 Trustees remuneration

No remuneration was paid to any trustee during the year nor to any person connected to them.

Travel expenses were reimbursed to 2 trustees (2021 none) amounting to £2,322 (2021 £nil).

6 Staff costs

The charity has 2 full time staff (2021- 2 full time staff).

The number of higher paid employees in the band £60,000 to £70,000 was 1 (2021 - nil).

	2022	2021
	£	£
Salaries and wages	96,781	92,948
Employer's NI	6,442	6,466
Employer's pension contributions	9,690	8,890
	<u>112,913</u>	<u>108,305</u>

Pensions

The charity contributes to the defined contribution pension schemes of its staff, these contributions are charged as an expense as they fall due and are allocated against unrestricted funds.

The assets of those schemes are held separately from those of the charity.

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Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

7 Investments

In August 2021 the trustees invested £80,000 of long term reserves into a portfolio of listed assets managed by The Ethical Investment Co-operative Ltd who advise on the selection of assets and valued the investments at the year end.

	2022 £	2021 £
Investments listed on a recognised stock exchange	67,172	80,622
	<u>67,172</u>	<u>80,622</u>

Investment activity in the year:

	2022 £	2021 £
Opening investments at market value	80,622	-
Additions at cost during the year	-	80,000
Disposals at carrying value	-	-
Unrealised investment (losses) / gains	(13,450)	622
Closing market value at 31 December	<u>67,172</u>	<u>80,622</u>

8 Debtors and prepayments

	2022 £	2021 £
HMRC Gift Aid	3,030	1,803
Credit card donations in transit	31,443	-
Prepaid World Congress expenses	38,376	-
Other debtor	13,708	-
	<u>86,556</u>	<u>1,803</u>

9 Cash at bank and in hand

	2022 £	2021 £
HSBC Current Account	133,404	125,633
HSBC Euro Account	52,650	28,248
HSBC USD Account	166,106	75,114
Kingdom Bank	81,007	80,475
Petty cash	2,628	1,336
	<u>435,794</u>	<u>310,805</u>

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	192	392
Accruals - audit fees	4,000	1,000
Deferred income - World Congress registrations	73,669	-
Other accruals	1,100	-
	<u>78,962</u>	<u>1,392</u>

11 Funds

a) The funds and movements in the year are as follows:

	Balance 01-Jan-22 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Gains / (losses) £	Balance 31-Dec-22 £
2022 Fund Movements						
Unrestricted Funds	318,861	333,577	(357,066)	69,100	(13,450)	351,021
Restricted Funds: (funds held under conditions set by donors or fund raising campaigns)						
Bursary Fund (Medical Student Training)	34,395	5,898	(1,281)	-	-	39,012
DFM Fund (Scholarships - Course Fees)	30,998	559	(2,457)	(29,100)	-	-
Fellowship Fund (Fieldworker Support)	2,873	441	(2,871)	-	-	443
ICMDA Eurasia (Eurasia Regional Support)	4,213	5,821	-	-	-	10,034
METNA (R&A Fisher fund - MidEast/N Africa)	500	500	(1,000)	-	-	-
Ukraine Aid Appeal (see note below)	-	3,057,014	(2,968,450)	(40,000)	-	48,564
World Congress Bursaries	-	61,552	(65)	-	-	61,487
	72,979	3,131,786	(2,976,124)	(69,100)	-	159,540
Total reserves	391,839	3,465,362	(3,333,191)	-	(13,450)	510,561

The fund transfers shown above comprise reallocations of administrative time and costs to restricted funds.

Note: Ukraine aid appeal analysis:

	Balance 01-Jan-22 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Gains / (losses) £	Balance 31-Dec-22 £
Financial gifts	-	456,657	(368,093)	(40,000)	-	48,564
Donations in kind	-	2,600,357	(2,600,357)	-	-	-
	-	3,057,014	(2,968,450)	(40,000)	-	48,564

2022 was exceptional due to the Ukraine Aid Appeal, the comparative year's fund movements were:

	Balance 01-Jan-21 £	Incoming resources £	Outgoing resources £	Transfers in the year £	Gains / (losses) £	Balance 31-Dec-21 £
2021 Fund Movements						
Unrestricted Funds	197,848	295,199	(205,708)	30,900	622	318,861
Restricted Funds:						
Bursary Fund (Medical Student Training)	33,044	1,351	-	-	-	34,395
DFM Fund (Scholarships - Course Fees)	30,100	31,798	-	(30,900)	-	30,998
Fellowship Fund (Fieldworker Support)	4,145	102	(1,374)	-	-	2,873
ICMDA Eurasia (Eurasia Regional Support)	1,734	2,479	-	-	-	4,213
METNA (R&A Fisher fund - MidEast/N Africa)	-	500	-	-	-	500
	69,023	36,230	(1,374)	(30,900)	-	72,979
Total reserves	266,870	331,429	(207,082)	-	622	391,839

b) The assets and liabilities represented by the various funds are as follows:

	Unrestricted funds	Restricted funds	Total
	£	£	£
At 31 December 2022			
Investments	67,172	-	67,172
Debtors	86,556	-	86,556
Cash at bank and in hand	276,254	159,540	435,794
Liabilities falling due within one year	(78,962)	-	(78,962)
	<u>351,021</u>	<u>159,540</u>	<u>510,561</u>
At 31 December 2021			
Investments	80,622	-	80,622
Debtors	1,803	-	1,803
Cash at bank and in hand	237,827	72,979	310,805
Liabilities falling due within one year	(1,392)	-	(1,392)
	<u>318,861</u>	<u>72,979</u>	<u>391,839</u>