

Doctors in Distress

Trustees Annual Report and
Financial Statements
Year ended 30th June 2026



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Welcome

What a year it has been for doctors and healthcare professionals across the UK. The year held pay and training position negotiation, publication of the NHS 10 Year Plan, dissolution of NHS England and consultation on reform of the General Medical Council's legislative framework.

Amidst all of this the workforce is under strain. Work related stress is up to 42.3% and burnout rates are 31.5%; with positive employer action on wellbeing decreasing to 54.8%¹. Nearly a quarter (24%) of doctors took a leave of absence due to stress and 39% report they refused to take on additional workload². The latest ONS reports show no change in the truly devastating statistic that a doctor in the UK dies by suicide on average every 3 weeks³: a stark reminder of our purpose.

As we saw at the revitalised BMJ Revue in May this year, for which Doctors in Distress was the partner charity, the medical profession continues to attract great talent and find moments of connection and humour. This needs to be built upon so that all doctors have a strong sense of connection and an ability to share their working lives, hopes for their roles and to feel cared for. **The scale of need must be met by our own determination. Determination to change the isolation, change norms and bravely look at how we can save doctors lives and help people flourish.**

Sincerely

Dr Chaand Nagpaul and Dr Jonathan Osborn
Co-Chairs, for and on behalf of the Trustees

¹ NHS England (2025). *NHS Staff Survey 2025: Working to Improve NHS Staff Experiences* [online]. NHS Staff Survey Results website. Available at: www.nhsstaffsurveys.com/results (accessed 02.07.26)

² General Medical Council (2025). *Workplace Experiences 2025* [online]. Available at: www.gmc-uk.org/cdn/documents/somep-2025 (accessed 02.07.26)

³ Office of National Statistics. Suicide by occupation, England and Wales, 2011 to 2021 registrations and Suicide by occupation in England and Wales: 2023 and 2024, provisional.

“Now, more than ever, Doctors in Distress is needed. There is so much distress and pain out there in the general public and our patients. We have to keep our healthcare professionals working, resilient, able to support the people that are really desperate.”



**Baroness Dame Clare Gerada
DBE FRCPsych FRCGP**

Patron of Doctors in Distress



Trustees' annual report

The Board of Trustees submit the annual report and financial statements of Doctors in Distress for the year ended 30th June 2026.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including

- the Charity Act 2011;
- the Charity's governing document; and
- the provisions of 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).

Objectives

Doctors in Distress is a Registered Charity registered with the Charity Commission for England and Wales (Charity number: 1184953) and Scotland (Charity number: SC049715).

The objects of Doctors in Distress are to promote and protect the mental health of those working in the medical profession and their families throughout England and Wales primarily (but not exclusively) by:

- providing information to Doctors, health care professionals, members of the public and organisational leaders to raise awareness and encourage measures that might prevent work place stress, burnout and suicide; and
- providing information on available support and resources to help those affected by work place stress, burnout and suicide.



The organisation was established to:

1. Positively campaign for culture change within the medical profession and NHS to remove the stigma associated with Doctor burnout resulting from them having heavy workloads and operating in a high pressure and stressful environment
2. Encourage a wider organisational responsibility for the working environments of doctors that include the value of their mental wellbeing for the positive benefit of the NHS, its workforce and the patients they serve.
3. Independently and without prejudice direct doctors to approved and secure confidential resources so that they can get help when dealing with wellbeing, burnout and stress issues.
4. Raise awareness of these issues in the public domain to encourage society to have an improved consideration and understanding of the medical profession that cares for them.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and activities.

Activities

The Trustees agreed a new Five Year Plan 2025-2030 for Doctors in Distress in the period, building forward with work gathered around five pillars:

- Core Support
- Awareness & Intervention
- Policy & Influence
- Governance
- Fundraising

The Year in Numbers

16 Tree Plantings &
Suicide memorial
Day events

153 Confidential
support sessions
provided

77% of attendees
reported sessions as
very or extremely
helpful

OUR CAUSE

Every ~3 weeks

a doctor in the UK dies by suicide.

+24% higher suicide rate than the
national average.

94% of doctors
reported feeling safe
and able to speak
openly in sessions

OUR REACH

16,500+ doctors and
supporters

6,500+ Friends of Doctors in
Distress

6,000+ LinkedIn followers

4,000+ Instagram followers

45,000

Staff in Trusts signed
up to *Let's Prevent
Suicide*

6

Pieces of policy work



Impact

Core Support

Weekly Support Sessions

Our core support sessions operated three times a week on Wednesdays, Thursdays and Sundays. These were expert facilitated sessions with professional leadership from our partner BACP Registered Joyful Doctor, also providing reflection and clinical supervision for facilitators. New systems of data collection for feedback and on themes raised by attendees were implemented and improvements were made in the Eventbrite system for individuals joining.

Feedback collected on sessions this year recorded:

- **87%** would recommend sessions to others
- **94%** 'strongly agree' that they felt safe and able to speak openly
- **94%** 'strongly agree' the facilitator supported the group
- **77%** felt the session was 'very helpful' or 'extremely helpful'

45 theme reports were provided from sessions by facilitators over the year. Analysis of these found doctors' topics of concern centred around ten areas:

Workplace stress, burnout and moral injury

Organisational culture and the NHS

Regulatory, legal and disciplinary processes

Mental health and accessing support

Neurodivergence and disability

Relationships and family life

Workplace conflict and psychological safety

Identity, confidence and professional self-worth

Boundaries and self-care

Value of peer support and being understood



Let's Prevent Suicide

In November 2025 Doctors in Distress formed Let's Prevent Suicide, the programme to promote national implementation of the BSI Suicide Workplace Standard for Suicide Prevention in the NHS.

The programme's structure was established with Sir Stephen Powis championing the programme as Ambassador, Cat Eccles MP as sponsor for the programme in Parliament, and 9 senior NHS leaders appointed to the leadership board including Chief Medical Officers, Directors of People and eminent individuals across the health system.

The programme has had 3 Trusts agree to participate in the pilot phase, and a further 2 Trusts express interest in joining for the next phase.

The pilot phase will test the components of *Let's Prevent Suicide* which include:

- **Postvention services** of therapeutic one to one support by self referral for those having experienced an adverse event;
- **Data collection** improvements;
- **Training** on preparedness for secondary trauma;
- **Marketing** materials to educate on how to communicate about suicide.

Speaker & Training Sessions

A wide range of speaking sessions were undertaken, for which thanks are due to our Ambassadors and Trustees with particular thanks to Dr Emily Fullylove as Lead Ambassador. Particular highlights of the year included two Trustees' presenting at BAPIO's conference, Dr Leo Datnow presenting at St Andrews' Medical School and Dr. Deepak Sirur's speech at the Royal College of Psychiatry.

Training sessions were developed this year, where we attracted funding to make a short form of the highly popular Beat Burnout course from Dr. Clare Ashley that is eligible for CPD.



Dr Adam Kay, Patron of Doctors in Distress, campaigning for mental health and addiction services to be available for doctors in Northern Ireland at The Royal College of General Practice in Belfast with Dr. Rose McCullagh and Dr Emma Murtagh



Board of Trustees Awayday 2026



We also developed our courses, adding Grief in Your Professional Life delivered by Grief Guides. Grief within professional lives can come from undesired or unplanned career changes, loss of safety, role loss or identity shifts. The CPD accredited training equips doctors to build confidence and practical skills to work through professional grief. These courses were delivered to over 200 doctors this year.

Awareness & Intervention

Tree Memorials & Memorial Day for Health and Care Workers

Tree planting memorials to healthcare workers who have died by suicide are moments in time to stop, reflect and respect individuals who cared for others and whose lives have been lost. This programme, started by our Patron Dr. Adam Kay, has grown from a first tree outside Ealing Hospital in London which was the location for the BBC TV show *This is Going to Hurt* which placed the relentless pressure on doctors at its core. From this grew our programme which has to date planted 44 trees across the UK with 16 tree planting and suicide memorial day events achieved this year.

We were particularly pleased to be part of the second Suicide Memorial Day for Health and Care workers with our colleagues at NHS Practitioner Health. Many senior individuals from across the sector, including representation from the GMC and NHS England were present. Dr Zaid Al-Najjar, Baroness Dame Clare Gerada and Dr Adam Kay unveiled a memorial plaque for what has become an important event in the national calendar.

Policy & Influence

This year saw Doctors in Distress both part of coalitions and leading others to bring inequalities and vulnerabilities within the system for doctors and healthcare to the fore. Notable amongst these were:

- **All Party Parliamentary Group for Healthcare workers:** we have engaged in APPG sessions and, in a first for the charity, presented



evidence within Parliament on the current working experience of doctors and actions on burnout and suicide reduction

- **Call for NHS Practitioner Health in Northern Ireland:** Doctors in Distress led 17 leadership organisations within the sector to collectively write to the Chief Medical Officers of England and Northern Ireland calling for their leadership of the profession to ensure that doctors in Northern Ireland have equal access to the life saving mental health and addiction services of NHS Practitioner Health.
- **Churchill Fellowship:** the report *A Whole Society Blueprint for Suicide Prevention* was the culmination of the work of 28 remarkable Fellows. Dr Ananta Dave led the vital research *How NHS organisational culture and regulatory processes directly influence doctors' willingness to seek help*. Doctors in Distress' CEO and fellow Trustee Professor Subodh Dave were present at the Palace of Westminster for the launch of these important policy insights.
- **Retention of health as a category of impairment:** with a coalition of organisations we changed government policy to ensure that when doctors are unwell, whether physically or mentally, the safeguard of within the GMC system was in place to allow the GMC to act with compassion and sensitivity.
- **British Standards Institute Workplace Standard on Suicide Prevention:** with many other experts and colleagues from across the workforce and suicide prevention sectors we celebrated the synthesis of research and resulting Standards published by the BSI at the Speaker's House, Westminster. This impressive coalition has provided holistic prevention and postvention actions for the workplace.
- **Confidential Inquiry into Mental Health and Suicide:** The National Confidential Inquiry into Suicide and Safety in Mental Health (NCISH) was commissioned by NHS England to establish a national data collection process for NHS staff who die by suicide. Doctors in Distress has provided expertise as part of the Oversight Group and supports the emergent findings on supporting best practice in data recording.

Our Partners



MDU

wesleyan

the**bmj**

miadhealthcare



SOCIETY for ASSISTANCE of
 MEDICAL FAMILIES


KPMG

vitalhub

maximus

“I was made to feel I was able to say what really matters to me without judgement”.

Feedback from Sunday evening Group Support participant, March 2026



Peterborough City Hospital Memorial Tree Planting with Doctors in Distress founder Amandip Sidhu, November 2025



Our Funders

We are deeply grateful for the generous support of our funders, including:

- Poetry Pharmacy
- BMJ Publishing Group
- Miad Healthcare
- Ananta Dave
- R Gillon
- William Manger
- Hasluck Foundation
- Nottingham LMC
- Wesleyan Assurance
- MDU Services
- Brandcast Media
- Catherine McMechan
- Leela Kapila
- APNA Charity
- BMR Foundation
- Mersey Anaesthetic Ball
- Michael Rosen and Katie Amiel
- Medics in Control
- Savills Charity

And all of those who generously fundraised and donated to us on JustGiving.

Financial review

During the current financial year the charity achieved a surplus of £27,820.82 (2025: deficit of £74,928.36) with total reserves at year end to £3,369.29 (2025: £31,190).

Of the reserves held at year end £3,369.29 (2024: £31,190.11) were unrestricted in nature.

Reserves policy

The Trustee's aim and policy is to build up the reserves sufficient to cover 3 months' running costs of day-to-day operation. The charity has achieved a core running costs grant for the next 3 financial years and has established a variety of new funding routes and commenced these, which are expected to have an impact in the next financial year. The trustees



intend that income generated through broader fundraising activities, including individual fundraising initiatives, will be used to build the charity's reserves.

Although the unrestricted net asset balance still remains below the three month's running cost total the Trustees are comfortable that the ongoing delivery of programmes means that the charities running costs are appropriately covered. A priority for 2026 will be to build up the unrestricted funds to ensure greater reserves.

Structure, governance and management

Governing document

The Charity was registered on 19th August 2019 as a charitable incorporated organisation (CIO) governed by its constitution and whose only voting members are the Trustees.

Recruitment and appointment of Trustees

Trustees are elected onto the Board through nomination by the current Trustee Board, in line with criteria specified in the Constitution. New Trustees are provided with an induction by the current members, and are



**Celebration of Dr. Ananta Dave's research as a Churchill Fellow
with Professor Subodh Dave and Mary Jane Roberts at
Speaker's House, Palace of Westminster, June 2025**



**Dr. Kamran Abbasi, Editor-in-Chief of the British Medical Journal
at the BMJ Revue supporting Doctors in Distress, May 2026**



provided with a copy of the current version of the CIO's Constitution, the latest Trustees' Annual Report and statement of accounts.

Under the Constitution of the CIO, the number of Trustees shall not be less than three with a maximum of 12. Decisions may be reached either at a meeting of the trustees or in written form. Quoracy is defined as two trustees, or the number closest to a third of the total number of trustees, whichever is greater. All decisions are made by the Trustees.

Risk management

The Trustees review, on an annual basis (or more frequently if required), the major risks which the charity faces to ensure that it has sufficient resources in the event of adverse conditions. The Trustees have examined the operational and business risks which the charity faces and confirm they are satisfied that systems and controls are established over key financial systems to mitigate any significant risks.

The main risks facing the charity include:

Financial sustainability

The charity received a large number of donations soon after being set up due to the timing of COVID-19 and the scale of the national focus on healthcare workers' mental health at that time. These included one off donations and a significant level of donations under emergency grant systems and the public.

The current phase of the charity is moving from an emergency context brought about by COVID-19 to addressing the sustained pressures on healthcare workers. This requires us to establish a format and sources of income that meet this need. The Trustees agree that the organisation needs to be an appropriate size to operate in the current environment and so actions have been taken to balance expenditure with income. To this end, the Charity has this year made two staff redundant and is conducting



a significant cost cutting exercise. Securing new sources of funding, including a focus on funding that will support systemic activity addressing healthcare environments as workplaces, is an objective for the Board of Trustees.

There are opportunities to consolidate funding streams through seeking grants. We are actively engaged in grant application processes, particularly for multi-year grants. We have additionally had increasing success in corporate partnerships and donations and are actively pursuing further income from these sources.

Workforce costs

Increasing employment costs and tax changes are impacting charities of our size. Given the national reduction in discretionary charitable giving, an increase in staffing costs has resulted in reduced profits for many small charities.

Risk mitigations

Trustees have focused on financial information within this year. Trustees are now reviewing opportunities to deliver our charitable purpose more efficiently – for example, through joint ventures, collaborative bids with other entities.

Mindful of their multiple obligations to the CIO and wider society, the main focus of the Trustees this financial year has been to ensure the ongoing survival of Doctors in Distress. We appointed a fundraising specialist to try to increase income from grants and other funding opportunities.

Unfortunately the wider economic environment meant that this additional role was not affordable. Therefore urgent steps were taken to re-assess the skills needed by the CIO to deliver its charitable objectives, and ensure that our workforce was affordable. Since the CIO was founded we have existed on intermittent funding. Our attempts this year to secure a predictable and reliable funding stream were not successful, and a redundancy program was required to ensure the ongoing survival of the CIO. A detailed analysis



of all costs has been undertaken and means that the Trustees are confident that the cost base is as low as possible, to service the needs of the organisation.

Technology, safeguarding and data protection

Many of our services are provided online and the charity needs to remain aware of the risks to individuals' privacy and the safeguarding needs of an online group. Operations, including data processing, are regularly reviewed and improvements provided by technology companies (e.g. ability to remove chat function in online forums) are being adopted.

Legal and administrative information

Charity name

Doctors in Distress

Charity registration no.

1184953

Registered office

28 Stratford Way
Watford
WD173DJ

Trustees

Dr Chaand Nagpaul	Co-Chair
Dr Jonathan Osborn	Co-Chair
Mr Oliver Phillips	Treasurer
Amandip Sidhu	



Dr Anata Dave
Dr Nishma Shah (Resigned 8th June 2026)
Mr Leon Atkins
Professor Subodh Dave
Dr Ali Esmaeili

Accountant

Balance Books Ltd.
5 Greenwich View Place
London, England,
E14 9NN

Independent Examiner

Henrietta Nwulu Oladipupo FCCA

Statement of Board of Trustees' responsibilities

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

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a 'true and fair' view of the state of affairs of the Charity 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;
- 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 its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the Annual Review in pages 4-13 meet the requirements of the Trustees Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the



accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

This report was approved and authorised for issue by the Board of Trustees on 2nd September 2026 and signed on its behalf by:

Dr Chaand Nagpaul

Dr Jonathan Osborn Co-Chairs of Trustee Board



Michael Rosen Poet Laureate and Dr. Katie Amiel Ambassador of Doctors In Distress at an evening about poetry and healing supporting the charity, April 2026

“We had interesting and interested conversation and a shared understanding of being an NHS doctor. This helped me feel not so alone”.

Feedback from Thursday evening Group Support participant, February 2026



Independent examiner's report



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Doctors in Distress

On accounts for the year ended

30 June 2026

Charity no (if any)

1184953

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2026.

Responsibilities and basis of report

As the charity's trustees, 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

The charity's gross income exceeded £200,000 and I am qualified to undertake the examination of the accounts.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

30/08/2026

Name:

Henrietta Nwulu Oladipupo

Relevant professional
qualification(s) or body
(if any):

ACCA, CPA, CFE

Address:

63 Augustine Road

Orpington



Statement of financial activities

	Notes	Unrestricted funds 2025/26 £	Restricted Funds 2025/26 £	Total Funds 2025/26 £		Unrestricted funds 2024/25 £	Restricted Funds 2024/25 £	Total Funds 2024/25 £
Income and donations								
Donations and Grants		91,424.98	86,747.47	178,172.45		117,662.22	69,322.55	186,984.77
Fees for services			3,333.35	3,333.35		19,999.98	19,999.98	39,999.96
Badge & Book sales		2,205.00	-	2,205.00		-	-	-
Other receipts		-	-	-		834.74	-	834.74
Total Income	(3)	93,629.98	90,080.82	183,710.80		138,496.94	89,322.53	227,819.47
Expenditure on								
Raising funds		£ 932.99	-	£ 932.99		1,897.17	-	1,897.17
Book & Badge purchases				-		3,003.56	-	3,003.56
Subcontractors for programmes and similar		6,648.60	9,293.32	15,941.92		520.00	14,879.70	15,399.70
Restricted Charitable activities		41,736.85	57,378.86	99,115.71	-	83,740.69	97,851.47	181,592.16
Unrestricted Charitable activities		39,899.36	-	39,899.36		100,855.24	-	100,855.24
Total Expenditure	(4)	89,217.80	66,672.18	155,889.98		190,016.66	112,731.17	302,747.83
Net movement in funds		4,412.18	23,408.64	27,820.82		(51,519.72)	(23,408.64)	(74,928.36)
Reconciliation of funds								
Total funds brought forward		(7,781.47)	(23,408.64)	(31,190.11)		43,738.25	0.00	43,738.25
Surplus for the year		4,412.18	23,408.64	27,820.82		(51,519.72)	(23,408.64)	(74,928.36)
Total funds carried forward		-	-	-		-	-	-
Cash held on balance sheet against restricted activities		-	-	-		-	35,632.38	35,632.38
Charity Funds per Balance Sheet		-	-	-		-	-	-

Balance Sheet

	Notes	Unrestricted funds 2025/26 £	Restricted Funds 2025/26 £	Total Funds 2025/26 £		Unrestricted funds 2024/25 £	Restricted Funds 2024/25 £	Total Funds 2024/25 £
Fixed assets								
Tangible assets	(10)	-	-	-		-	-	-
Total Fixed Assets		-	-	-		-	-	-
Current Assets								
Cash at bank and in hand		3,244.65	1,020.00	4,264.65		-	35,632.38	35,632.38
Other current assets	(11)	1,624.43	-	1,624.43		2,470.00	-	2,470.00
Total Current Assets		4,869.08	1,020.00	5,889.08		2,470.00	35,632.38	38,102.38
Total Current Liabilities	(12)	8,238.37	1,020.00	9,258.37		10,251.47	59,041.02	69,292.49
Net Current Assets		-	-	-		-	-	-
Total Assets Less Current Liabilities		-	-	-		-	-	-
Total Net Assets		-	-	-		-	-	-
The Funds of the Charity								
Restricted funds		-	-	-		-	23,408.64	23,408.64
Unrestricted funds							-	-
General Funds		-	-	-		-	-	-
Designated Funds		-	-	-		-	-	-
Total Charity Funds		-	-	-		-	-	-



The notes on pages 28 to 33 form part of the financial statements.

All the above results arise from continuing activities.

There were no other recognised gains or losses other than those stated above.

These financial statements were approved and authorised for issue by the Board of Trustees on 9th September 2026 and signed on their behalf by:

Signed by:

AAEF5AD784F74F9...

Signed by:

ACF0B480266C4A0...

Dr Chaand Nagpaul

Dr Jonathan Osborn Co-Chairs of Trustees



Notes to the accounts

1. Accounting policies

Charity information

Doctors in distress is constituted as a charity with a board of trustees. It is an unincorporated body.

1.1. Accounting convention:

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds



Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5. Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6. Tangible fixed assets

The Charity has no tangible fixed assets. The Charity expenses items such as computer equipment on purchase.

1.7. Cash and cash equivalents

Cash and cash equivalents include cash in hand, bank deposits and similar liquid resources. Bank overdrafts are shown within borrowings in current liabilities.

1.8. Financial instruments



The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.



1.9. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis of income

The table below provides an analysis of income. The charity received no grants from government during the year.

		Notes	Unrestricted funds	Restricted Funds	Total Funds
			2025/26	2025/26	2025/26
			£	£	£
Income and donations					
	Donations and Grants		91,424.98	86,747.47	178,172.45
	Fees for services			3,333.35	3,333.35
	Badge & Book sales		2,205.00	-	2,205.00
	Other Receipts				
Total Income		(3)	93,629.98	90,080.82	183,710.80

4. Analysis of expenditure

The table below provides an analysis of expenditure:



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	2025/26	2024/25
Books and badges purchased	£ -	£ 3,003.56
Fundraising Fees	£ 932.99	£ 1,897.17
Sub-Contractors - Other	£ 15,941.92	£ 15,399.70
Administration (including accountancy, bookkeeping, bank fees and insurance)	£ 9,010.92	£ 16,368.18
Advertising & Marketing (including events and website)	£ 5,317.23	£ 10,184.68
Consulting	£ -	£ 1,933.80
Employers National Insurance	£ 5,256.54	£ 17,844.85
IT Software and Consumables	£ 7,890.17	£ 9,551.68
Pensions Costs	£ 3,857.61	£ 8,761.52
Rent of Office Space	£ 327.60	£ 608.40
Salaries	£ 101,650.09	£ 208,250.09
Staff Training	£ 150.00	
Recruitment Fees	£ 2,887.56	£ 4,124.94
Other costs	£ 2,667.35	£ 4,819.26
TOTAL	£ 155,889.98	£ 302,747.83

5. Extraordinary items

There were no extraordinary items in the year.

6. Fees for examination of accounts

Fees of £1000 were incurred for the examination of the accounts (2024/25: £1000).

7. Trustees

No trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024/25: £0).

8. Employees

The average monthly number of employees during the year was 2 (2024/25: 5).

The cost of employees is set out below:

	Unrestricted funds	Restricted Funds	Total Funds
	2025/6	2025/6	2025/6
Salaries	21171.26	80478.83	101650.09
Employers National Insurance	1576.96	3679.58	5256.54
Pensions Costs	1157.28	2700.33	3857.61
Total	23905.50	86858.74	110764.24

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Taxation



The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. Tangible fixed assets

The charity has no tangible fixed assets (2024/25: none).

11. Debtors

	2025/6	2024/5
Accrued Income	107.21	643.88
Other Debtors	0.00	0.00
Prepayments	1,517.22	1,826.12
	1,624.43	2,470.00

12. Creditors

		2025/6	2024/5
Creditors: amounts falling due within one year			
	Accruals	6,462.58	5,672.08
	Income in Advance	0.00	59,041.02
	Other Creditors	0.00	0.00
	PAYE Payable	2,364.39	3,274.49
	Pensions Payable	431.40	1,304.90
Total Creditors: amounts falling due within one year		9,258.37	69,292.49

13. Deferred income

Deferred income is included in the financial statements as follows:

	2025/6	2024/5
Accrued Income	107.21	643.88
Other Debtors	0.00	0.00
Prepayments	1,517.22	1,826.12
	1,624.43	2,470.00

14. Related party transactions

There were no disclosable related party transactions during the year (2024/25: none).