

Registered Charity Number
1058284

Registered Company Number
03148360

Company Limited By Guarantee
The Insulin Dependent Diabetes Trust
Report and Accounts
31 December 2014

The Insulin Dependent Diabetes Trust
Report and accounts
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The Insulin Dependent Diabetes Trust Company Information

Trustees and Directors

Mrs J M D Hirst	Co Chair
Dr M Kiln	Co Chair
Dr L Gerlis	Medical Advisor

Other Trustees

Dr G Adams
Ms C Baker
J Birbeck Esq
Ms L Ingram
Ms V Readman
Dr R Rijckborst
J Hutchinson Esq

Accountants

Paul Slater & Co
1 Washington Street
Kingsthorpe
Northampton
NN2 6NN

Registered Examiner

Paul Slater FCA

Bankers

Yorkshire Bank, Gold Street, Northampton

Secretary and Treasurer

Mrs J M D Hirst

Registered office

210 Abington Avenue, Northampton, NN1 4PR

Registered Company Number

03148360

Registered Charity number

1058284

The Insulin Dependent Diabetes Trust Chartered Accountants' Report

Independent Examiners Report to the Trustees on the unaudited accounts of The Insulin Dependent Diabetes Trust

I report on the accounts of the company for the year ended 31st December 2014 which are set out on pages 3 to 20.

Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW. Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5) of the 2011 Act, and;
- * state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
(a) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

Paul Slater FCA

Institute of Chartered Accountants England & Wales

1 Washington Street
Northampton
NN2 6NN

15 May 2015

The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2014

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2014 £	2014 £	2014 £	2013 £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	211,994	0	211,994	445,241
Activities for generating funds	11,620	0	11,620	8,686
Investment Income	522	0	522	112,217
<i>Incoming resources from charitable activities</i>	9,222	0	9,222	0
Total incoming resources	233,358	0	233,358	566,144
Costs of generating funds				
Costs of generating voluntary income	11,140	0	11,140	6,272
Fundraising trading - costs of goods and other cos	0	0	0	0
Costs of charitable activities	378,883	7,413	386,296	429,166
Governance costs	6,855	37,848	44,703	45,362
Total resources expended	396,878	45,261	442,139	480,800
Net outgoing resources before transfers between funds	(163,520)	(45,261)	(208,781)	85,344
Gross transfers between funds	0	0	0	0
Net outgoing resources before other recognised gains and losses	(163,520)	(45,261)	(208,781)	85,344
Net movement in funds	(163,520)	(45,261)	(208,781)	85,344
Reconciliation of funds				
Total funds brought forward	(370,966)	1,943,041	1,572,075	1,486,731
Total funds carried forward	(534,486)	1,897,780	1,363,294	1,572,075

All activities derive from continuing operations

The notes on pages 7 to 12 form an integral part of these accounts.

**The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2014**

**Income and Expenditure Account as required by the Companies Act
for the year ended 31 December 2014**

	2014	2013
	£	£
Turnover	232,836	453,927
Direct costs of turnover	355,448	443,566
Gross (deficit)/surplus	<u>(122,612)</u>	<u>10,361</u>
Governance costs	44,703	45,362
Operating surplus/deficit	<u>(167,315)</u>	<u>(35,001)</u>
Interest receivable	522	112,217
Surplus/Deficit on ordinary activities before tax	<u>(166,793)</u>	<u>77,216</u>
Surplus/Deficit for the financial year	<u>(166,793)</u>	<u>77,216</u>
Gift Aid Payments	0	0
Retained surplus/deficit for the financial year	<u>(166,793)</u>	<u>77,216</u>

All activities derive from continuing operations

**Statement of Total Recognised Gains and Losses
for the year ended 31 December 2014**

	2014	2013
Excess of Expenditure over income before realisation of assets	(166,793)	77,216
Per Profit and Loss account	(166,793)	77,216
Grants for the acquisition of fixed assets	0	0
Net Movement in funds before taxation	<u>(166,793)</u>	<u>77,216</u>

The notes on pages 7 to 12 form an integral part of these accounts.

**The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2014**

**Movements in revenue and capital funds
for the year ended 31 December 2014**

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2014	2014	2014	2013
	£	£	£	£
Accumulated funds brought forward	(370,966)	1,943,041	1,572,075	1,486,731
Recognised gains and losses before transfers	(163,520)	(45,261)	(208,781)	85,344
	(534,486)	1,897,780	1,363,294	1,572,075
Closing revenue accumulated funds	(534,486)	1,897,780	1,363,294	1,572,075

Summary of funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2014	2014	2014	2013
Revenue accumulated funds	(534,486)	1,897,780	1,363,294	1,572,075
Total funds	(534,486)	1,897,780	1,363,294	1,572,075

The notes on pages 7 to 12 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust**Company Number** 03148360**Balance Sheet****as at 31 December 2014**

		2014	2013
Tangible assets	12	362,063	363,119
Investments	15	912,356	912,356
Total fixed assets		<u>1,274,419</u>	<u>1,275,475</u>
Current assets			
Stocks & Work in progress		9,207	5,153
Cash at bank and in hand		92,679	310,243
Total current assets		<u>101,886</u>	<u>315,396</u>
Creditors:-			
amounts due within one year	13	(13,011)	(18,796)
Net current assets		<u>88,875</u>	<u>296,600</u>
Total assets less current liabilities		<u>1,363,294</u>	<u>1,572,075</u>
Creditors:-			
amounts due after more than one year		0	0
Provisions for liabilities and charges		0	0
Net assets excluding pension asset/liability		<u>1,363,294</u>	<u>1,572,075</u>
Net assets including pension asset/liability		<u>1,363,294</u>	<u>1,572,075</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		(534,486)	(370,966)
Total unrestricted funds		(534,486)	(370,966)
Restricted revenue funds			
Restricted revenue accumulated funds		1,897,780	1,943,041
Restricted fixed asset funds			
Total restricted funds		1,897,780	1,943,041
Total charity funds		<u>1,363,294</u>	<u>1,572,075</u>

The Directors are satisfied that for the year ended on 31st December 2014 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Mrs J M D Hirst

Trustee

Approved by the Board of Trustees on 15 May 2015

The notes on pages 7 to 12 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act, and include the results of the Charity's operations which are described in the Trustee's Report, all of which are continuing.

Advantage has been taken of Section 396(5) of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the Charity's operation and in order to comply with the requirements of SORP.

Accounting convention

The financial statements are prepared on an ongoing basis, under the historical cost convention. The Charity is entirely independent and as a consequence the ongoing concern basis is not dependent on grant aid or grants from any pharmaceutical company.

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or a legacy being received. The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirements to produce a cash flow statement.

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis. The SOFA includes the net gains arising throughout the year. The investments are in the form of bank accounts and guaranteed income bonds.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Resources expended

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into. Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of charitable activities. Support costs are those costs incurred directly in support of expenditure on objects of the Charity. Administration costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income and legal costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services and includes support costs relating to those services.

Stock

The stock consists of leaflets, books and educational items which are distributed to schools, hospitals, health centres and nursing homes free of charge. The stock is valued at cost.

Investments held by the Charity

The policy for including investments in the accounts is as follows :-

The Trustees have invested monies in bonds giving a higher rate of return than that which had been realised in savings accounts. The monies are invested for various periods depending on the terms of the investment. The investment is guaranteed low risk.

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost which was verified by a valuation by a professionally qualified firm of valuers, who valued them on the basis of open market value.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Freehold land and buildings	Nil
IT and computers	20% Reducing balance
Office equipment	20% Reducing balance

Taxation

As a registered Charity the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Funds structure policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

Accounting for Legacies

Legacies are accounted for on a receivable basis. The required forms are completed on receipt of the monies and attached to the paperwork received from the solicitor or executor. All legacies and donations are acknowledged. Most large legacies are dependent on the sale of either property and/or investments, therefore the true amount can only be accounted for on receipt.

2 Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

3 Surplus/Deficit for the financial year	2014	2013
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	232,836	453,927
and after charging:-		
Depreciation of owned fixed assets	2,556	2,819
Editorial fees	37,848	36,048
Indemnity Insurance for Trustees and Employees	799	1,088
Accountant fees with vat	2,000	2,200
Independent Examiner's fees with vat	1,500	1,792

Funds belonging to the Charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees, Employees or Agents, or to indemnify its Trustee's and Employee's.

4 Expenses paid to Trustees or persons connected with Trustees

	2014	2013
	£	£
The aggregate amount of expenses paid to Trustees was	<u>3,992</u>	<u>3,419</u>

The nature of the expenses were mainly travel, with subsistence, telephone etc, making up the balance and there were 5 number of Trustees to whom expenses payments were made.

5 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised June 2008)

An analysis of support costs by activity appendix 2 page 20. The support costs have increased with the higher profile the Charity has undertaken. Decisions made by the manufacturers of animal insulin's has created the need for greater public and professional awareness and supplying information and education of the caring professions.

An analysis of charitable expenditure by activity appendix 3 page 21. The charitable expenditure costs have increased in line with the Charity's objectives of raising awareness and extensive advertising of the grants available, increased research funding is included in the detailed schedule.

6 Material legacies that have been notified but not included in the Statement of Financial Activities

There were no material legacies notified before the year end.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

7 Investment Income	2014	2013
	£	£
Bank deposit interest received	522	112,217

8 Analysis of grants payable in furtherance of the Charity's objectives
The analysis of grants payable is scheduled in the detailed Profit and Loss schedule. This schedule analyses between institutions and private grants allocated.

9 Staff Costs and Emoluments	2014	2013
	£	£
Gross Salaries	62,584	97,043
Compromise payment	0	30,000
Employer's National Insurance	5,831	10,368
	<u>68,415</u>	<u>137,411</u>

Numbers of full time employees or part time equivalents	2014	2013
	5	5

There were no fees or other remuneration paid to the Trustees
There were no employees with emoluments in excess of £60,000 per annum

10 Remuneration of Trustees and persons connected with Trustees

	2014	2013
	£	£
Remuneration payable to Trustees or connected persons		
Mrs J M D Hirst	37,848	36,048
Total remuneration	<u>37,848</u>	<u>36,048</u>
Employer's National Insurance contributions on above remuneration	<u>0</u>	<u>0</u>

With the agreement of the Charities Commission Mrs J M D Hirst remuneration is for extensive research, publications and editorial work. Mrs Hirst attends meetings, conferences and seminars on behalf of the Charity to lecture on the rights to retain a choice of insulins. Her continued contribution to the work of the Charity is invaluable.

11 Trustees' remuneration

No Trustees or persons connected with them, other than those shown above, received any remuneration

12 Tangible functional fixed assets

	IT and Computers £	Office equipment £	Freehold property £	Total £
Asset cost, valuation or revalued amount				
At 1 January 2014	25751	19992	351,842	397585
Additions	0	1500	0	1500
Disposals	0	0	0	0
At 31 December 2014	<u>25751</u>	<u>21492</u>	<u>351,842</u>	<u>399085</u>
Accumulated depreciation and impairment provisions				
At 1 January 2014	20343	14123	0	34,466
Charge for the year	1082	1474	0	2,556
At 31 December 2014	<u>21425</u>	<u>15597</u>	<u>0</u>	<u>37,022</u>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

Net book value

At 31 December 2014	4326	5895	351842	362,063
At 31 December 2013	5408	5869	351842	363,119
The depreciation above includes impairment losses of				0
Freehold land at valuation included above not depreciated				351,842

13 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade creditors	10,898	15,912
PAYE and NI	2,113	2,884
	<u>13,011</u>	<u>18,796</u>

14 Post Balance Sheet events
There were no post balance sheet events which impact the accounts.

15 Analysis of the Net Movement in funds	2014	2013
	£	£
Net movement in funds from Statement of Financial Activities	(166,793)	77,216
Net movement in funds available for future activities	<u>(166,793)</u>	<u>77,216</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

At 1 January 2014	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed Assets	363,119	0	0	363,119
Fixed asset investments	912,356	0	0	912,356
Current Assets	315,396	0	0	315,396
Current Liabilities	(18,796)	0	0	(18,796)
	<u>(370,966)</u>	<u>0</u>	<u>1,943,041</u>	<u>1,572,075</u>

The individual funds included above are :-

Funds at 2013	Movements in funds as below	Transfers between funds	Funds at 2014
£	£	£	£
<u>1,572,075</u>	<u>(208,781)</u>	<u>0</u>	<u>1,363,294</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
£	£	£	£
<u>233,358</u>	<u>442,139</u>	<u>0</u>	<u>(208,781)</u>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2014

The Charity funds are designated by legacy only, if the funds are designated research it is at the Trustees discretion how these are awarded. All other monies are unrestricted and can be used to further the Charity's aim. The Trustees have used designated funds in furtherance of the Charity's message with respect to advertising education and internet projects which bring their message of individual choice to a wider populace. The Hospital passport initiative has been widely welcomed by diabetic sufferers and health professionals, as a life enhancing concept.

16 Share Capital

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member of the Charity.

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2014

	Unrestricted	Restricted	Total	Prior Period
	funds	funds	funds	total funds
	2014	2014	2014	2013
	£	£	£	£
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Donations	17,119	0	17,119	9,504
Bequests	1,630	0	1,630	11,714
In memory	4,612	0	4,612	5,043
Total	23,361	0	23,361	26,261
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Legacies receivable	0	0	0	380,580
Mr A Postgate	500		500	0
Ms P E Smith	7,125		7,125	0
Mrs E Harrower	135		135	0
Mrs J L Knowles	1,000		1,000	0
Mrs A Yates	25,000		25,000	0
W L Crouch	250		250	0
Mrs M N Riley	300		300	0
Mrs A M Hunt	8,000		8,000	0
M Pearce	5,201		5,201	0
C N Swinn	1,000		1,000	0
Mrs J L Silver	2,490		2,490	0
Mrs M Miles	14,438		14,438	0
A E Watson	10,000		10,000	0
G H Ellis	160		160	0
Mrs E J Rowley	56		56	0
Mrs M Hazell	25,000		25,000	0
Mrs P A Smith	2,377		2,377	0
Mrs E Walsh	5,000		5,000	0
Mrs M E Bowen	905		905	0
Mrs M E Penrose	854		854	0
K W Cook	2,309		2,309	0
Mrs E I Eaton	1,000		1,000	0
Mrs A M Hunt	10,400		10,400	0
Mrs M C Crosson	6,100		6,100	0
R F Thomas	1,000		1,000	0
J H Threader	170		170	0
Mrs A M Hunt	175		175	0
Mrs P Davies	3,000		3,000	0
R K Potts	5,055		5,055	0
G E Ellis	8,388		8,388	0
Total	147,388	0	147,388	380,580
Total non government grants for fixed assets	0	0	0	0
Total grants, legacies & donations received	170,749	0	170,749	406,841
Other voluntary income				
Members' Subscriptions	41,245	0	41,245	38,400
Total other voluntary income	41,245	0	41,245	38,400
Total Voluntary Income	211,994	0	211,994	445,241

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2014

Activities for generating funds

Fundraising activities	11,620	0	11,620	8,686
Total of activities for generating funds	11,620	0	11,620	8,686

Investment Income

Bank deposit interest received	522	0	522	112,217
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Total Investment Income	522	0	522	112,217
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Incoming resources from charitable activities

Other charitable activities	9,222	0	9,222	0
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Total Incoming resources from charitable activities

	9,222	0	9,222	0
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	0	0	0	0
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Total Incoming Resources

	233,358	0	233,358	566,144
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Costs of generating voluntary income

Agent's costs for fundraising	0	0	0	0
Commissions payable	0	0	0	0
Fundraising publicity	0	0	0	0
Cost of fundraising activities	11,140	0	11,140	6,272

Total costs of generating voluntary income	11,140	0	11,140	6,272
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Charitable expenditure

Support costs of Charitable activities

Direct support costs

Gross wages and salaries - Charitable activities	76,171	0	76,171	97,043
Employers' NI - Charitable activities	5,831	0	5,831	9,339
Advertising and PR	41,508	0	41,508	34,638
Website, IT, fax & telephone	17,519	0	17,519	14,327
Legal costs	35	0	35	40
Conference and meeting costs	13,680	0	13,680	25,609
Consultancy	9,077	0	9,077	22,222
Lobbying	6,309	0	6,309	6,227
Printing costs	66,819	0	66,819	66,977
Travel and Subsistence - charitable Activities	3,992	0	3,992	3,419
Direct mail and carriage	93,542	0	93,542	81,458
	334,483	0	334,483	361,299

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2014

Management and administration costs
in support of Charitable activities

Staff costs in support of charitable activities

Salaries - Administrative staff	16,413	0	16,413	16,290
Employers' NI - Administrative staff	0	0	0	1,029
	<u>16,413</u>	<u>0</u>	<u>16,413</u>	<u>17,319</u>

Indirect employee costs

Training and welfare	5,309	0	5,309	2,885
Travel and subsistence	0	0	0	2,656
	<u>5,309</u>	<u>0</u>	<u>5,309</u>	<u>5,541</u>

Premises Costs

Rates, water and service charges	1,679	0	1,679	1,433
Light and heat	4,586	0	4,586	4,541
Cleaning	868	0	868	900
Premises repairs and renewals	904	0	904	5,030
	<u>8,037</u>	<u>0</u>	<u>8,037</u>	<u>11,904</u>

General administrative expenses

Telephone and fax	716	0	716	830
Postage	583	0	583	952
Stationery and printing	2,772	0	2,772	1,803
Bank charges	1,108	0	1,108	656
	<u>5,179</u>	<u>0</u>	<u>5,179</u>	<u>4,241</u>

Professional fees in support of charitable activities

Bookkeeping and payroll costs with vat	7,050	0	7,050	7,050
	<u>7,050</u>	<u>0</u>	<u>7,050</u>	<u>7,050</u>

Other support costs

Conference and meeting costs	0	0	0	0
Temporary staff and recruitment	2,412	0	2,412	2,887
	<u>2,412</u>	<u>0</u>	<u>2,412</u>	<u>2,887</u>

Total Support costs

	<u>378,883</u>	<u>0</u>	<u>378,883</u>	<u>395,016</u>
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Grants paid as shown in the detailed schedule

	<u>0</u>	<u>7,413</u>	<u>7,413</u>	<u>34,150</u>
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Support costs for grants paid

Costs reallocated from Charity support costs	0	0	0	0
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Total Expended on charitable Activities

	<u>378,883</u>	<u>7,413</u>	<u>386,296</u>	<u>429,166</u>
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The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2014

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Specific governance costs

Editorial costs	0	37,848	37,848	36,048
Indemnity Insurance	799	0	799	1,088
Reporting Accountant's Fees	2,000	0	2,000	2,200
Independent Examiner's Fees	1,500	0	1,500	1,792
Depreciation of fixed assets used for governance	2,556	0	2,556	2,819
Total governance costs	6,855	37,848	44,703	43,947

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

A Detailed schedule of grants paid to achieve the objects of the Charity

			2014	2013
			£	£
Grants to Institutions				
Tel Aviv University	7,413			24,150
University of Stirling	0			10,000
Total Institutional grants	7,413	0	7,413	34,150
Research	0		0	1,415
Total of all grants paid	7,413	0	7,413	35,565

**The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2014**

**Appendices to the Statement of Financial Activities
for the year ended 31 December 2014**

The following appendices are attached to detail the activity analysis required by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008.

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

The Insulin Dependent Diabetes Trust

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 December 2014

	Fundraising	Activity	Membership	Legacy	Interest	Activity	2014 Total	2013 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	0	23,361	41,245	147,388	0	0	211,994	445,243
Activities for generating funds	11,620	0	0	0	0	0	11,620	8,686
Investment Income	0	0	0	0	522	0	522	112,217
Incoming resources from Charitable activities	0	0	0	0	0	0	9,222	0
Other Incoming Resources	0	0	0	0	0	0	0	0
Total Incoming Resources	11,620	23,361	41,245	147,388	522	0	233,358	566,146
Costs of generating funds								
Costs of generating voluntary income	0	11,140	0	0	0	0	11,140	6,272
Fundraising trading - costs of goods and other costs	0	0	0	0	0	0	0	0
Investment management costs	0	0	0	0	0	0	0	0
Costs of Charitable activities	0	0	334,483	7,413	44,400	0	386,296	429,166
Governance costs	0	0	0	44,703	0	0	44,703	45,362
Other resources expended	0	0	0	0	0	0	0	0
Total resources expended	0	11,140	334,483	52,116	44,400	0	442,139	480,800
Net Incoming Resources by activity	11,620	12,221	(293,238)	95,272	(43,878)	0	(208,781)	85,346

The Insulin Dependent Diabetes Trust
Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 December 2014

							2014	2013
	Legal	Wages	IT & Advertising	Legacy	Meetings & media	Activity	Total	Total
Nature of support costs	£	£	£	£	£	£	£	£
Charitable activities(Travel)	0	0	0	0	0	3,992	3,992	3,419
Information distribution costs	0	0	0	66,819	0	0	66,819	66,977
Information Technology	0	0	17,519	0	0	0	17,519	14,327
Human Resources	5,866	76,171	41,508	102,898	29,038	0	255,481	325,802
Total support costs analysed by activity	5,866	76,171	59,027	169,717	29,038	3,992	343,811	410,218

	2014	2013
	£	£
The above amounts are shown in the accounts as		
Support costs for generating voluntary income	0	0
Support costs for fundraising trading	0	0
Support costs for Charitable activities	343,811	410,218
Support costs for grants paid	0	0
	343,811	410,218

The basis of allocation of costs and the methods used are described in **note 5** to the accounts

The Insulin Dependent Diabetes Trust

Appendix 3

Analysis of Charitable expenditure by activity for the year ended 31 December 2014

							2014	2013
	Legal	Wages	IT & Advertising	Grant	Support	Activity	Total	Total
Nature of charitable expenditure	£	0 £	£	£	£	£	£	£
Activities undertaken directly	0	0	0	0	0	0	0	0
Grant funding of activities	0	0	0	7,413	0	0	7,413	35,565
Support costs of Charitable activities	0	0	0	0	378,883	0	378,883	489,298
Total charitable expenditure analysed by activity	0	0	0	7,413	378,883	0	386,296	524,863

An explanation of the main features of Charitable expenditure is given in **note 5** to the accounts

Appendix 4

Analysis of grants made by activity for the year ended 31 December 2014

							2014	2013
	Legal	Wages	IT & Advertising	Grant	Support	Activity	Total	Total
	£	0 £	£	£	£	£	£	£
Grants to individuals	0	0	0	0	0	0	0	0
Grants to institutions	0	0	0	7,413	0	0	7,413	9,957
Total grants made analysed by activity	0	0	0	7,413	0	0	7,413	9,957

An explanation of the main features of grants paid is given in **note 8** to the accounts