

Registered Charity Number
1058284

Registered Company Number
03148360

Company Limited By Guarantee
The Insulin Dependent Diabetes Trust
Report and Accounts
31 December 2013

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 2013 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 exceeded £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

25 March 2014

The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2013

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2013 £	2013 £	2013 £	2012 £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	325,625	119,616	445,241	354,475
Activities for generating funds	8,686	0	8,686	5,386
Investment Income	112,217	0	112,217	9,746
Total incoming resources	446,528	119,616	566,144	369,607
Costs of generating funds				
Costs of generating voluntary income	6,272	0	6,272	3,062
Fundraising trading - costs of goods and other cos	0	0	0	216
Costs of charitable activities	313,558	115,608	429,166	499,255
Governance costs	43,947	0	43,947	44,455
Total resources expended	363,777	115,608	479,385	546,988
Net outgoing resources before transfers between funds	82,751	4,008	86,759	(177,381)
Gross transfers between funds	0	0	0	0
Net outgoing resources before other recognised gains and losses	82,751	4,008	86,759	(177,381)
Other recognised gains and losses				
Net movement in funds	82,751	4,008	86,759	(177,381)
Reconciliation of funds				
Total funds brought forward	(453,717)	1,940,448	1,486,731	1,664,112
Total Funds carried forward	(370,966)	1,944,456	1,573,490	1,486,731

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 6 as required by the said statement.

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 2013
Income and Expenditure Account as required by the Companies Act
for the year ended 31 December 2013

	2013	2012
	£	£
Turnover	453,927	359,861
Direct costs of turnover	389,383	443,566
Gross surplus/(deficit)	<u>64,544</u>	<u>(83,705)</u>
Governance costs	43,947	44,455
Operating surplus/deficit	<u>20,597</u>	<u>(128,160)</u>
Interest receivable	112,217	9,746
Surplus/Deficit on ordinary activities before tax	<u>132,814</u>	<u>(118,414)</u>
Surplus/Deficit for the financial year	<u>132,814</u>	<u>(118,414)</u>
Gift Aid Payments	0	0
Retained surplus/deficit for the financial year	<u>132,814</u>	<u>(118,414)</u>

All activities derive from continuing operations

Statement of Total Recognised Gains and Losses
for the year ended 31 December 2013

	2013	2012
Excess of Expenditure over income before realisation of assets	<u>132,814</u>	<u>(118,414)</u>
Per Profit and Loss account	132,814	(118,414)
Grants for the acquisition of fixed assets	0	0
Net Movement in funds before taxation	<u>132,814</u>	<u>(118,414)</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 2013**

**Movements in revenue and capital funds
for the year ended 31 December 2013**

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2013	2013	2013	2012
	£	£	£	£
Accumulated funds brought forward	(453,717)	1,940,448	1,486,731	1,664,112
Recognised gains and losses before transfers	82,751	4,008	86,759	(177,381)
	<u>(370,966)</u>	<u>1,944,456</u>	<u>1,573,490</u>	<u>1,486,731</u>
Closing revenue accumulated funds	(370,966)	1,944,456	1,573,490	1,486,731

Summary of funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2013	2013	2013	2012
Revenue accumulated funds	(370,966)	1,944,456	1,573,490	1,486,731
Total funds	<u>(370,966)</u>	<u>1,944,456</u>	<u>1,573,490</u>	<u>1,486,731</u>

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 2013**

		2013	2012
Tangible assets	12	363,119	365,938
Investments	12	912,356	797,151
Total fixed assets		<u>1,275,475</u>	<u>1,163,089</u>
Current assets			
Stocks & Work in progress		5,153	8,832
Cash at bank and in hand		310,243	348,356
Total current assets		<u>315,396</u>	<u>357,188</u>
Creditors:-			
amounts due within one year	14	(18,796)	(33,546)
Net current assets		<u>296,600</u>	<u>323,642</u>
Total assets less current liabilities		<u>1,572,075</u>	<u>1,486,731</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>1,572,075</u>	<u>1,486,731</u>
Net assets including pension asset / liability		<u>1,572,075</u>	<u>1,486,731</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		(372,381)	(453,717)
Total unrestricted funds		(372,381)	(453,717)
Restricted revenue funds			
Restricted revenue accumulated funds		1,944,456	1,940,448
Restricted fixed asset funds			
Total restricted funds		1,944,456	1,940,448
Total charity funds		<u>1,572,075</u>	<u>1,486,731</u>

The directors are satisfied that for the year ended on **31st December 2013** 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 director(s) 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 25 March 2014**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 2013

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.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The Charity is entirely independent and as a consequence the going 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.

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

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.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2013

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include its accountancy fees and costs linked to the strategic management of the Charity including trustee expenses.

Unrealised and realised gains

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.

Stocks and work in progress

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 .

Fixed assets and depreciation

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 the 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 2013

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	2013	2012
		£	£
	This is stated after crediting :-		
	Revenue Turnover from ordinary activities	453,927	359,861
	and after charging:-		
	Depreciation of owned fixed assets	2,819	3,524
	Editorial fees	36,048	36,048
	Indemnity Insurance for Trustees and Employees	1,088	891
	Accountant fees with vat	2,200	2,200
	Independent Examiner's Fees with vat	1,792	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

		2013	2012
		£	£
	The aggregate amount of expenses paid to trustees was	<u>3,419</u>	<u>3,869</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 4 page 21. 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.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2013

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.

7 Investment Income	2013	2012
	£	£
Bank deposit interest received	112,217	9,746
	<hr/>	<hr/>

8 Analysis of grants payable in furtherance of the Charity's objects

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	2013	2012
	£	£
Gross Salaries	83,333	151,825
Compromise payment	0	30,000
Employer's National Insurance	10,368	14,126
	<hr/>	<hr/>
	93,701	195,951
	<hr/>	<hr/>

Numbers of full time employees or part time equivalents	2013	2012
	5	5
	<hr/>	<hr/>

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

	2013	2012
	£	£
Remuneration payable to Trustees or connected persons		
Mrs J M D Hirst	36,048	36,048
Total remuneration	<hr/>	<hr/>
	36,048	36,048
	<hr/>	<hr/>
Employer's National Insurance contributions on above remuneration	<hr/>	<hr/>
	0	0
	<hr/>	<hr/>

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.

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 2013	25751	19992	351,842	397585
Additions	0	0	0	0
Disposals	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2013	25751	19992	351,842	397585
	<hr/>	<hr/>	<hr/>	<hr/>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2013

Accumulated depreciation and impairment provisions

At 1 January 2013	18991	12656	0	31,647
Charge for the year	1352	1467	0	2,819
At 31 December 2013	<u>20343</u>	<u>14123</u>	<u>0</u>	<u>34,466</u>

Net book value

At 31 December 2013	<u>5408</u>	<u>5869</u>	<u>351842</u>	<u>363,119</u>
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At 31 December 2012	<u>6760</u>	<u>7336</u>	<u>351842</u>	<u>365,938</u>
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The depreciation above includes impairment losses of 0

Freehold land at valuation included above not depreciated 351,842

Assets included above which have been revalued **2013** **2012**

	£	£
Freehold interest in land and buildings;	0	0
Fixtures, fittings and equipment; and	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

13 Consultancy

The Charity ceased the services of Tony Barron Enterprises.

14 Creditors: amounts falling due within one year **2013** **2012**

	£	£
Trade creditors	15,912	30,205
PAYE and NI	<u>2,884</u>	<u>3,341</u>
	<u>18,796</u>	<u>33,546</u>

15 Post Balance Sheet events

There were no post balance sheet events which impact the accounts.

16 Analysis of the Net Movement in Funds **2013** **2012**

Net movement in funds from Statement of Financial Activities	<u>132,814</u>	<u>(118,414)</u>
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Net movement in funds available for future activities	<u>132,814</u>	<u>(118,414)</u>
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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 2013	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	365,938	0	0	365,938
Fixed asset investments	797,151	0	0	797,151
Current Assets	357,188	0	0	357,188
Current Liabilities	<u>(33,546)</u>	<u>0</u>	<u>0</u>	<u>(33,546)</u>
	<u>(453,717)</u>	<u>0</u>	<u>1,940,448</u>	<u>1,486,731</u>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2013

The individual funds included above are :-

Funds at 2012	Movements in Funds as below	Transfers Between funds	Funds at 2013
£	£	£	£
<u>1,486,731</u>	<u>86,759</u>	<u>0</u>	<u>1,572,075</u>

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
<u>566,144</u>	<u>479,385</u>	<u>0</u>	<u>86,759</u>

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 Charities aim. The Trustees have used designated funds in furtherance of the Charities 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.

17 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 2013

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Prior Period Total Funds 2012 £
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Donations	9,504	0	9,504	9,607
Bequests	11,714	0	11,714	7,186
In memory	5,043	0	5,043	7,555
Total	26,261	0	26,261	24,348
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Legacies receivable	0	0	0	301,510
Ms P J Kostecka	37,970		37,970	0
Ms M Kirkwood	6,965		6,965	0
Ms E E Dickerson	5,000		5,000	0
Ms O Bryson	500		500	0
Dr I J Bloodworth	31,548		31,548	0
Mrs M S Mackett	500		500	0
Ms M Lowe	4,358		4,358	0
Ms J Harris	500		500	0
Mrs J A Day	5,000		5,000	0
Ms C Walker	500		500	0
T Hadley Esq	500		500	0
Ms G I Charman	2,000		2,000	0
Ms J L Silver	21,000		21,000	0
Ms C A Kitchener	78,537		78,537	0
E B Jones Esq	10,000		10,000	0
K E Scattergood Esq	44,336		44,336	0
Ms M Younger	10,000		10,000	0
Ms P E Smith	750		750	0
G Goode Esq	1,000		1,000	0
Mrs E J Rowley		84,684	84,684	0
Mrs R Bywater	0	500	500	0
J H Threader Esq	0	31,874	31,874	0
Ms I F E Murfitt	0	2,558	2,558	0
Total	260,964	119,616	380,580	301,510
Total non government grants for fixed assets	0	0	0	0
Total grants, legacies & donations received	287,225	119,616	406,841	325,858
Other voluntary income				
Members' Subscriptions	38,400	0	38,400	28,617
Total other voluntary income	38,400	0	38,400	28,617
Total Voluntary Income	325,625	119,616	445,241	354,475

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2013

Activities for generating funds

Fundraising activities	8,686	0	8,686	5,386
Total of activities for generating funds	8,686	0	8,686	5,386

Investment Income

Bank deposit interest received	112,217	0	112,217	9,746
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Total Investment Income

	112,217	0	112,217	9,746
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Total Incoming Resources

	446,528	119,616	566,144	369,607
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Costs of generating funds

Costs of generating voluntary income

Cost of fundraising activities	6,272	0	6,272	3,062
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Total costs of generating voluntary income

	6,272	0	6,272	3,062
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Fundraising Trading

Fundraising Trading: Cost of goods sold and other costs

Fundraising costs	0		0	216
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Total Fundraising Trading costs

	0	0	0	216
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Charitable expenditure

Support costs of Charitable activities

Direct support costs

Gross wages and salaries - Charitable activities	97,043	0	97,043	151,825
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Employers' NI - Charitable activities	9,339	0	9,339	13,203
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Advertising and PR	34,638	0	34,638	57,243
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Website, IT, fax & telephone	14,327	0	14,327	16,083
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Legal costs	40	0	40	89
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Conference and meeting costs	10,384	0	10,384	25,609
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Consultancy	22,222	0	22,222	11,594
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Lobbying	6,227	0	6,227	4,535
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Printing costs	66,977	0	66,977	81,143
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Travel and Subsistence - Charitable Activities	3,419	0	3,419	3,869
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Direct mail and carriage	0	81,458	81,458	61,704
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	264,616	81,458	346,074	426,897
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**The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2013**

**Management and administration costs
in support of Charitable activities**

Staff costs in support of Charitable activities

Salaries - Administrative staff	16,290	0	16,290	14,070
Employers' NI - Administrative staff	1,029	0	1,029	923
	<u>17,319</u>	<u>0</u>	<u>17,319</u>	<u>14,993</u>

Indirect employee costs

Training and welfare	2,885	0	2,885	2,400
Travel and subsistence	2,656	0	2,656	1,702
	<u>5,541</u>	<u>0</u>	<u>5,541</u>	<u>4,102</u>

Premises Costs

Rates, water and service charges	1,433	0	1,433	1,643
Light and heat	4,541	0	4,541	3,731
Cleaning	900	0	900	791
Premises repairs and renewals	5,030	0	5,030	7,870
	<u>11,904</u>	<u>0</u>	<u>11,904</u>	<u>14,035</u>

General administrative expenses

Telephone and fax	830	0	830	1,167
Postage	952	0	952	869
Stationery and printing	1,803	0	1,803	1,340
Bank charges	656	0	656	418
	<u>4,241</u>	<u>0</u>	<u>4,241</u>	<u>3,794</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	2,887	0	2,887	3,434
	<u>2,887</u>	<u>0</u>	<u>2,887</u>	<u>3,434</u>

Total Support costs

	<u>313,558</u>	<u>81,458</u>	<u>395,016</u>	<u>489,298</u>
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Grants paid as shown in the detailed schedule

	<u>0</u>	<u>34,150</u>	<u>34,150</u>	<u>9,957</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>313,558</u>	<u>115,608</u>	<u>429,166</u>	<u>499,255</u>
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**The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2013**

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

Specific governance costs

Editorial costs	36,048	0	36,048	36,048
Indemnity Insurance	1,088	0	1,088	891
Reporting Accountant's Fees	2,200	0	2,200	2,200
Independent Examiner's Fees	1,792	0	1,792	1,792
Depreciation of fixed assets used for governance	2,819	0	2,819	3,524
Total governance costs	43,947	0	43,947	44,455

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

			2013	2012
			£	£
Grants to Institutions				
Tel Aviv University	0	24,150	24,150	0
University of Stirling	0	10,000	10,000	0
Total Institutional grants	0	34,150	34,150	0
Research				
	1,415		1,415	9,957
Total of all grants paid	0	34,150	35,565	9,957

**The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2013**

**Appendices to the Statement of Financial Activities
for the year ended 31 December 2013**

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 2013

	Fundraisin	Activity	Membership	Legacy	Interest	Activity	2013 Total	2012 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	0	26,261	38,400	380,580	0	0	445,241	354,477
Activities for generating funds	8,686	0	0	0	0	0	8,686	5,386
Investment Income	0	0	0	0	112,217	0	112,217	9,746
Incoming resources from Charitable activities	0	0	0	0	0	0	0	0
Other Incoming Resources	0	0	0	0	0	0	0	0
Total Incoming Resources	8,686	26,261	38,400	380,580	112,217	0	566,144	369,609
Costs of generating funds								
Costs of generating voluntary income	0	6,272	0	0	0	0	6,272	3,062
Fundraising trading - costs of goods and other costs	0	0	0	0	0	0	0	216
Investment management costs	0	0	0	0	0	0	0	0
Costs of Charitable activities	0	0	346,074	35,565	48,942	0	429,166	499,255
Governance costs	0	0	0	43,947	0	0	43,947	44,455
Other resources expended	0	0	0	0	0	0	0	0
Total resources expended	0	6,272	346,074	79,512	48,942	0	479,385	546,988
Net Incoming Resources by activity	8,686	19,989	(307,674)	301,068	63,275	0	86,759	(177,379)

The Insulin Dependent Diabetes Trust
Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 December 2013

							2013	2012
	Legal	Wages	IT & Advertising	Legacy	Meetings & media	Activity	Total	Total
	£	£	£	£	£	£	£	£
Nature of support costs		0						
Charitable activities(Travel)	0	0	0	0	0	3,419	3,419	3,869
Information distribution costs	0	0	0	66,977	0	0	66,977	81,143
Information Technology	0	0	14,327	0	0	0	14,327	16,083
Human Resources	9,339	97,043	34,638	90,814	29,038	0	260,872	325,802
Total support costs analysed by activity	9,339	97,043	48,965	157,791	29,038	3,419	345,595	426,590

	2013	2012
	£	£
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	345,595	426,590
Support costs for grants paid	0	0
	345,595	426,590

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 2013

							2013	2012
	Legal	Wages 0	IT & Advertising	Grant	Support	Activity	Total	Total
Nature of charitable expenditure	£	£	£	£	£	£	£	£
Activities undertaken directly	0	0	0	0	0	0	0	0
Grant funding of activities	0	0	0	35,565	0	0	35,565	9,957
Support costs of Charitable activities	0	0	0	0	395,016	0	395,016	489,298
Total charitable expenditure analysed by activity	0	0	0	35,565	395,016	0	430,581	499,255

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 2013

							2013	2012
	Legal	Wages 0	IT & Advertising	Grant	Support	Activity	Total	Total
	£	£	£	£	£	£	£	£
Grants to individuals	0	0	0	1,415	0	0	1,415	0
Grants to institutions	0	0	0	34,150	0	0	34,150	9,957
Total grants made analysed by activity	0	0	0	35,565	0	0	35,565	9,957

An explanation of the main features of grants paid is given in **note 7** to the accounts