

Registered Charity Number
1058284

Registered Company Number
03148360

Company Limited By Guarantee
The Insulin Dependent Diabetes Trust
Report and Accounts
31 December 2015

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 2015 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. 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) (b) 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 April 2015

**The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2015**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2015 £	2015 £	2015 £	2014 £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	491,027	209,587	700,614	211,994
Activities for generating funds	13,060	0	13,060	11,620
Investment Income	140,866	0	140,866	522
<i>Incoming resources from charitable activities</i>	20,230	0	20,230	9,222
Total incoming resources	665,183	209,587	874,770	233,358
Costs of generating funds				
Costs of generating voluntary income	13,219	0	13,219	11,140
Costs of charitable activities	139,842	312,282	452,124	386,296
Governance costs	6,610	38,226	44,836	44,703
Total resources expended	159,671	350,508	510,179	442,139
Net outgoing resources before transfers between funds	505,512	(140,921)	364,591	(208,781)
Gross transfers between funds	0	0	0	0
Net outgoing resources before other recognised gains and losses	505,512	(140,921)	364,591	(208,781)
Net movement in funds	505,512	(140,921)	364,591	(208,781)
Reconciliation of funds				
Total funds brought forward	(534,486)	1,897,780	1,363,294	1,572,075
Total funds carried forward	(28,974)	1,756,859	1,727,885	1,363,294

All activities derive from continuing operations

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

Income and Expenditure Account as required by the Companies Act

The Insulin Dependent Diabetes Trust
Statement of Financial Activities
for the year ended 31 December 2015
for the year ended 31 December 2015

	2015	2014
	£	£
Turnover	733,904	232,836
Direct costs of turnover	417,469	399,992
Gross surplus/(deficit)	<u>316,435</u>	<u>(167,156)</u>
Governance costs	44,836	44,703
Operating surplus/deficit	<u>271,599</u>	<u>(211,859)</u>
Interest receivable	140,866	522
Surplus/Deficit on ordinary activities before tax	<u>412,465</u>	<u>(211,337)</u>
Surplus/Deficit for the financial year	<u>412,465</u>	<u>(211,337)</u>
Gift Aid Payments	0	0
Retained surplus/deficit for the financial year	<u>412,465</u>	<u>(211,337)</u>

All activities derive from continuing operations

Statement of Total Recognised Gains and Losses
for the year ended 31 December 2015

	2015	2014
Excess of Expenditure over income before realisation of assets	412,465	(211,337)
Per Profit and Loss account	412,465	(211,337)
Grants for the acquisition of fixed assets	0	0
Net Movement in funds before taxation	<u>412,465</u>	<u>(211,337)</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 2015**

**Movements in revenue and capital funds
for the year ended 31 December 2015**

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2015	2015	2015	2014
	£	£	£	£
Accumulated funds brought forward	(534,486)	1,897,780	1,363,294	1,572,075
Recognised gains and losses before transfers	505,512	(140,921)	364,591	(208,781)
	(28,974)	1,756,859	1,727,885	1,363,294
Closing revenue accumulated funds	(28,974)	1,756,859	1,727,885	1,363,294

Summary of funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2015	2015	2015	2014
Revenue accumulated funds	(28,974)	1,756,859	1,727,885	1,363,294
Total funds	(28,974)	1,756,859	1,727,885	1,363,294

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 2015

		2015	2014
Tangible assets	12	360,019	362,063
Investments	15	789,672	912,356
Total fixed assets		<u>1,149,691</u>	<u>1,274,419</u>
Current assets			
Stocks & Work in progress		9,738	9,207
Cash at bank and in hand		639,429	92,679
Total current assets		<u>649,167</u>	<u>101,886</u>
Creditors:-			
amounts due within one year	13	(70,973)	(13,011)
Net current assets		<u>578,194</u>	<u>88,875</u>
Total assets less current liabilities		<u>1,727,885</u>	<u>1,363,294</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>1,727,885</u>	<u>1,363,294</u>
Net assets including pension asset/liability		<u>1,727,885</u>	<u>1,363,294</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		(28,974)	(534,486)
Total unrestricted funds		(28,974)	(534,486)
Restricted revenue funds			
Restricted revenue accumulated funds		1,756,859	1,897,780
Restricted fixed asset funds			
Total restricted funds		1,756,859	1,897,780
Total charity funds		<u>1,727,885</u>	<u>1,363,294</u>

The Directors are satisfied that for the year ended on 31st December 2015 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 April 2016

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 2015

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 2015

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 2015

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. In 2015 legacies due from 2014 included and gave 2015 particularly high donations compared to previous years.

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	2015	2014
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	733,904	232,836
and after charging:-		
Depreciation of owned fixed assets	2,044	2,556
Editorial fees	38,226	37,848
Indemnity Insurance for Trustees and Employees	786	799
Accountant fees with vat	2,200	2,000
Independent Examiner's fees with vat	1,580	1,500

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	2015	2014
	£	£
The aggregate amount of expenses paid to Trustees was	<u>3,390</u>	<u>3,992</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 19. The support costs have reduced even 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 new material legacies notified before the year end.

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2015

7 Investment Income	2015	2014
	£	£
Bank deposit interest received	140,866	522

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	2015	2014
	£	£
Gross Salaries	93,255	76,171
Compromise payment	0	30,000
Employer's National Insurance	7,933	5,831
	<u>101,188</u>	<u>112,002</u>

Numbers of full time employees or part time equivalents	2015	2014
	4	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

	2015	2014
	£	£
Remuneration payable to Trustees or connected persons		
Mrs J M D Hirst	38,226	37,848
Total remuneration	<u>38,226</u>	<u>37,848</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 2015	25751	21492	351,842	399085
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December 2015	<u>25751</u>	<u>21492</u>	<u>351,842</u>	<u>399085</u>
Accumulated depreciation and impairment provisions				
At 1 January 2015	21425	15597	0	37,022
Charge for the year	865	1179	0	2,044
At 31 December 2015	<u>22290</u>	<u>16776</u>	<u>0</u>	<u>39,066</u>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2015

Net book value

At 31 December 2015	3461	4716	351842	360,019
At 31 December 2014	4326	5895	351842	362,063
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	2015	2014
	£	£
Trade creditors	17,839	10,898
PAYE and NI	3,134	2,113
	<u>70,973</u>	<u>13,011</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	2015	2014
	£	£

Net movement in funds from Statement of Financial Activities	412,465	(211,337)
Net movement in funds available for future activities	<u>412,465</u>	<u>(212,837)</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 2015	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible Fixed Assets	360,019	0	0	360,019
Fixed asset investments	789,672	0	0	789,672
Current Assets	649,167	0	0	649,167
Current Liabilities	(70,973)	0	0	(70,973)
	<u>1,727,885</u>	<u>0</u>	<u>0</u>	<u>1,727,885</u>

The individual funds included above are :-

Funds at 2014	Movements in funds as below	Transfers between funds	Funds at 2015
£	£	£	£
<u>1,363,294</u>	<u>364,591</u>	<u>0</u>	<u>1,727,885</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
£	£	£	£
<u>874,770</u>	<u>510,179</u>	<u>0</u>	<u>364,591</u>

The Insulin Dependent Diabetes Trust
Notes to the Accounts
for the year ended 31 December 2015

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 five 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 2015

	Unrestricted	Restricted	Total	Prior Period
	funds	funds	funds	total funds
	2015	2015	2015	2014
	£	£	£	£
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Government and public bodies				
Incoming resources of a revenue nature				
Donations	6,751	0	6,751	17,119
Bequests	7,918	0	7,918	1,630
In memory	5,780	0	5,780	4,612
Total	20,449	0	20,449	23,361
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Legacies receivable	0	0	0	147,388
Ms D M Castelliani	0	209,587	209,587	0
G M Eaves Esq	67		67	0
Ms P K Unsworth	76,134		76,134	0
Ms G D Woodland	6,375		6,375	0
Ms E F Tidball	62,500		62,500	0
Ms C Ward	3,166		3,166	0
Ms C Ward	405		405	0
Ms S I Lytton	250		250	0
E J Celverley Esq	1,000		1,000	0
Ms E F Tidball	11,400		11,400	0
Ms P D Copps	324		324	0
I Grocock Esq	2,443		2,443	0
Ms M A Webb-Evans	5,000		5,000	0
B Bowman Esq	200,000		200,000	0
Ms R Newmarch	1,000		1,000	0
Ms S E Hpkins	42,404		42,404	0
D J Evans Esq	5,000		5,000	0
Ms M Samsom	250		250	0
Ms M Archer	4,482		4,482	0
Total	422,200	209,587	631,787	147,388
Total non government grants for fixed assets	0	0	0	0
Total grants, legacies & donations received	442,649	209,587	652,236	170,749
Other voluntary income				
Members' Subscriptions	48,378	0	48,378	41,245
Total other voluntary income	48,378	0	48,378	41,245
Total Voluntary Income	491,027	209,587	700,614	211,994

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2015

Activities for generating funds

Fundraising activities	13,060	0	13,060	11,620
Total of activities for generating funds	13,060	0	13,060	11,620

Investment Income

Bank deposit interest received	140,866	0	140,866	522
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Total Investment Income

140,866	0	140,866	522
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Incoming resources from charitable activities

Other charitable activities	20,230	0	20,230	9,222
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Total Incoming resources from charitable activities

20,230	0	20,230	9,222
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0	0	0	0
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Total Incoming Resources

665,183	209,587	874,770	233,358
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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	13,219	0	13,219	11,140

Total costs of generating voluntary income

13,219	0	13,219	11,140
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Charitable expenditure

Support costs of Charitable activities

Direct support costs

Gross wages and salaries - Charitable activities	79,047	0	79,047	76,171
Employers' NI - Charitable activities	7,933	0	7,933	5,831
Advertising and PR	0	44,053	44,053	41,508
Website, IT, fax & telephone	0	15,410	15,410	17,519
Legal costs	0	540	540	35
Conference and meeting costs	3,830	10,090	13,920	13,680
Consultancy	240	0	240	9,077
Lobbying	5,289	0	5,289	6,309
Printing costs	0	51,549	51,549	66,819
Travel and Subsistence - charitable Activities	3,390	0	3,390	3,992
Direct mail and carriage	0	80,550	80,550	93,542
	99,729	202,192	301,921	334,483

The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2015

Management and administration costs
in support of Charitable activities

Staff costs in support of charitable activities

Salaries - Administrative staff	14,208	0	14,208	16,413
Employers' NI - Administrative staff	0	0	0	0
	<u>14,208</u>	<u>0</u>	<u>14,208</u>	<u>16,413</u>

Indirect employee costs

Training and welfare	4,104	0	4,104	5,309
Travel and subsistence	0	0	0	0
	<u>4,104</u>	<u>0</u>	<u>4,104</u>	<u>5,309</u>

Premises Costs

Rates, water and service charges	1,694	0	1,694	1,679
Light and heat	4,236	0	4,236	4,586
Cleaning	719	0	719	868
Premises repairs and renewals	938	0	938	904
	<u>7,587</u>	<u>0</u>	<u>7,587</u>	<u>8,037</u>

General administrative expenses

Telephone and fax	718	0	718	716
Postage	942	0	942	583
Stationery and printing	2,426	0	2,426	2,772
Bank charges	749	0	749	1,108
	<u>4,835</u>	<u>0</u>	<u>4,835</u>	<u>5,179</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	10,090	10,090	0
Temporary staff and recruitment	2,329	0	2,329	2,412
	<u>2,329</u>	<u>10,090</u>	<u>12,419</u>	<u>2,412</u>

Total Support costs

	<u>139,842</u>	<u>212,282</u>	<u>352,124</u>	<u>378,883</u>
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Grants paid as shown in the detailed schedule

	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>7,413</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>139,842</u>	<u>312,282</u>	<u>452,124</u>	<u>386,296</u>
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The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2015

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	38,226	38,226	37,848
Indemnity Insurance	786	0	786	799
Reporting Accountant's Fees	2,200	0	2,200	2,000
Independent Examiner's Fees	1,580	0	1,580	1,500
Depreciation of fixed assets used for governance	2,044	0	2,044	2,556
Total governance costs	6,610	38,226	44,836	44,703

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

		2015		2014
		£		£
Grants to Institutions				
Tel Aviv University	0			7,413
University of Nottingham	0	100,000	100,000	0
Total Institutional grants	0	100,000	100,000	7,413
Research	0	0	0	0
Total of all grants paid	0	100,000	100,000	7,413

**The Insulin Dependent Diabetes Trust
Schedule to the Statement of Financial Activities
for the year ended 31 December 2015**

**Appendices to the Statement of Financial Activities
for the year ended 31 December 2015**

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 2015

	Fundraising	Activity	Membership	Legacy	Interest	Activity	2015 Total	2014 Total
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	0	20,449	48,378	631,787	0	0	700,614	211,996
Activities for generating funds	13,060	0	0	0	0	0	13,060	11,620
Investment Income	0	0	0	0	140,866	0	140,866	522
Incoming resources from Charitable activities	0	0	0	0	0	0	20,230	9,222
Other Incoming Resources	0	0	0	0	0	0	0	0
Total Incoming Resources	13,060	20,449	48,378	631,787	140,866	0	874,770	233,360
Costs of generating funds								
Costs of generating voluntary income	0	13,219	0	0	0	0	13,219	11,140
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	301,921	100,000	40,113	0	452,124	386,296
Governance costs	0	0	0	44,836	0	0	44,836	44,703
Other resources expended	0	0	0	0	0	0	0	0
Total resources expended	0	13,219	301,921	144,836	40,113	0	510,179	442,139
Net Incoming Resources by activity	13,060	7,230	(253,543)	486,951	100,753	0	364,591	(208,779)

The Insulin Dependent Diabetes Trust
Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 December 2015

	Legal	Wages	IT & Advertising	Printing costs	Meetings & media	Activity	2015 Total	2014 Total
Nature of support costs	£	£	£	£	£	£	£	£
Charitable activities(Travel)	0	0	0	0	0	3,390	3,390	3,992
Information distribution costs	0	0	0	51,549	0	0	51,549	66,819
Information Technology	0	0	15,410	0	0	0	15,410	17,519
Human Resources	8,473	79,047	44,053	85,839	14,160	0	231,572	246,460
Total support costs analysed by activity	8,473	79,047	59,463	137,388	14,160	3,390	301,921	334,483

	2015 £	2014 £
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	301,921	334,483
Support costs for grants paid	0	0
	301,921	334,483

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 2015

							2015	2014
	Legal	Wages	IT & Advertising	Grant	Support	Activity	Total	Total
		0						
Nature of charitable expenditure	£	£	£	£	£	£	£	£
Activities undertaken directly	0	0	0	0	0	0	0	0
Grant funding of activities	0	0	0	100,000	0	0	100,000	7,413
Support costs of Charitable activities	0	0	0	0	352,124	0	352,124	378,883
Total charitable expenditure analysed by activity	0	0	0	100,000	352,124	0	452,124	386,296

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 2015

							2015	2014
	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	100,000	0	0	100,000	9,957
Total grants made analysed by activity	0	0	0	100,000	0	0	100,000	9,957

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