

Company Registration Number - 3148360

The Charity Registration Number is :- 1058284

The Insulin Dependent Diabetes Trust

Report and Unaudited Accounts

31 December 2016



The Insulin Dependent Diabetes Trust

Report and accounts for the year ended 31 December 2016

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	10
Chartered Accountants' report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	15
Summary of funds	16
Balance sheet	16
Notes to the accounts	17 to 29

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

The Trustees present their Report and Accounts for the year ended 31 December 2016, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Insulin Dependent Diabetes Trust

The charity is also known by its operating name, Independent Diabetes Trust (IDDT)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1058284

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

210 Abington Avenue, Northampton, NN1 4PR

Telephone 01604 622837 Email Address enquiries@iddtinternational.org

Web address www.iddtinternational.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

210 Abington Avenue
Northampton
NN1 4PR

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

The Trustees in office on the date the report was approved were:-

Jenny Hirst MBE	Co-Chairman
Dr Matthew Kiln	Co-Chairman
Dr Laurence Gerlis	Medical Advisor

Other Trustees

Associate Professor Gary Adams

Carol Baker

John Birbeck

Gill Coleman

John Hutchinson

Larrane Ingram

Veronica Readman

Dr Rob Rijckborst

The following persons served as Trustees during the year ended 31 December 2016 :-

The trustees who served as a trustee in the reporting period were as shown above, and there was 1 (one) additional Trustee who joined in 2016, Ms G Coleman in the period before the year end and the approval of the accounts.

All the trustees are also members of the charity.

The purposes of the charity as set out in its governing document.

The charity's main objectives remain unchanged:

- To offer care, support and information to people with Type 1 and Type 2 diabetes and their families.
- To ensure that those people who are dependent on insulin for the treatment of their diabetes have a fully informed choice of insulin.
- To try to ensure that animal insulin continues to remain available for those who require it.
- To fund research aimed at improving the lives of people with diabetes now.

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

The main activities undertaken in relation to those purposes during the year.

The main objectives of the charity for the year focused on the need to:

- Reach more people with Type 1 and Type 2 diabetes to offer information and support.
- Help children with diabetes and their parents with the provision of information to them and to develop a new booklet for teachers to enable them to better understand the needs of children with diabetes in schools. To ensure widespread distribution of existing booklets to provide information and support with the aim of improving quality of life and reducing hospital admissions.
- To put into practice plans for raising funds as the charity has already reduced costs as far as possible.
- To improve the care of the feet of people with diabetes to try to reduce the number of unnecessary amputations.

Achieving these objectives included the following:

- Increasing the promotion of the help the charity can offer through letters to the editors of local newspapers.
- A new booklet, What Schools Need to Know, was published and has been actively marketed with the Parents Passport for Schools and this has resulted in a large uptake in demand for both booklets, particularly from flyers in the Times Educational Supplement.
- To continue to develop and update information leaflets on the many aspects of diabetes.
- Continuing to market of the Trust's first book, 'Diabetes – Food, Meds and More'.
- IDDT's monthly lottery, introduced in June 2015, has continued to grow throughout 2016 and has produced an income for the charity of over £5,000.
- To continue to provide health professionals with free information booklets and leaflets and to continue to make delivery charges for requests of over 20 copies of such publications.
- A new booklet, Diabetes – Looking After Your Feet, was published in October 2016 and has been requested by members, non-members and podiatrists for their patients.

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

Objects and activities of the charity

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Membership

During 2016 the health professional membership has remained low although there is still demand for our publications from health professionals.

By the end of 2016 the charity's overall membership was over 17,000 and although there have been a considerable number of deaths the membership numbers are slightly higher than 2015.

Information provision and listening service

The charity continues to publish a quarterly Newsletter and Type 2 & You. These are distributed to members according to their type of diabetes and to health professionals who have joined the Charity. There continues to be a gradual increase in members receiving the Newsletter and Type 2 & You electronically which is a saving on postage.

The quarterly Newsletter and Type 2 & You are the main sources of regular contact with membership. They are both published in large print and talking versions on the website for people with visual impairment.

In 2016 there was a Conference for members and the AGM was held at the Kettering Park Hotel in November 2016.

Website

The Trust continues to employ a webmaster to regularly update and monitor traffic. The website is now accessible to smart phones. Many orders for booklets are received from the website and it continues to be a stable source of new members

Health professionals

As the Trustees recommended increasing the Charity's presence with Health Professionals, several Health Professional conferences were attended and various other events had 'Here to Help' leaflets in delegate Packs. This continued in 2016 but in view of the low professional membership the decision has been made to reduce the Health Professional Conferences IDDT attends during 2017 and try advertising in appropriate professional journals.

International activities

IDDT – International maintains its links with people and groups in countries around the world. The charity continues to offer support and information to people in other countries who need animal insulin. Providing information and support wherever people live continues to be a major role.

The charity again collected and donated unwanted in-date insulin and other supplies for people in developing countries who are unable to afford the high cost of insulin and the treatment they need. The Trustees thank all those who send unwanted supplies, especially the diabetes clinics around the UK who are very supportive of this initiative.

The charity's 'sponsor a child scheme' to help with the insulin and medical costs of children at Dream Trust in India continues. Some of the sponsored young people are now grown up and self-supporting, so our sponsors are now helping another generation of children with Type 1 diabetes. The charity and Dr Pendsey at Dream Trust express their gratitude to IDDT members who support needy families

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

Grant making policies and how these contributed to the achievement of the

The trust has made the decision to support one large 5 year study at Nottingham University which is investigating the action of insulin and in 2016 awarded £100,000, this is in line with the trusts objectives.

Structure, governance and management of the charity

The organisation is a charitable company limited by guarantee, incorporated on 10 December 1995 and registered as a charity in January 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.00.

The methods used to recruit and appoint new charity trustees.

The directors of the company are also charitable trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual Meeting.

Due to the nature of the work of the charity and the importance of understanding the needs of and representing people with diabetes and their families, at no time shall the number of trustees who are medically qualified or are allied health professionals exceed twenty five percent of the total number of trustees. The charity records the particular skills of the trustees in order to maintain a broad mix of skills and expertise.

Training for trustees'

The trustees are familiar with the practical work of the charity. New trustees are encouraged to take short training sessions to familiarise themselves with:

- The responsibilities of trustees.
- The documents and memorandum and Articles of Association for the operations of the charity.
- The current financial position and sources of funding of the charity.
- The objectives and forward plans for the charity.

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

A board of a maximum of 11 trustees administer the charity, covering policy, membership and finance. Minor day to day decisions are taken by the Co-Chairs. Modern technology enables consultations to be made quickly and easily. Major decisions on future policies are taken to the AGM for approval of members.

During 2016 the staff team consisted of two full time and two part time people with temporary staff being employed from time to time.

Martin Hirst has successfully completed his first year as Chief Executive Officer to prepare the Charity for the future and Tim Green has successfully completed his first year as Deputy Database Manager.

Tim Green and Caroline York have both attended a Health and Safety training course and Caroline York has attended a computer training course. The charity will continue to update staff skills when required to ensure their skills and knowledge remain relevant and up to date

Administrative details

The charity continued to operate the policies and procedures document relating to fundraising and sponsorship for the Trust approved in 2015. The day to day running of the trust is carried out by the Co Chairs Jenny Hirst, Dr Matthew Kiln and the CEO.

IDDT – International maintains its links with people and groups in countries around the world. The charity continues to offer support and information to people in other countries who need animal insulin. Providing information and support wherever people live continues to be a major role.

The Trustees thank Wockhardt UK for their commitment to the ongoing supply of bovine and porcine insulin in vials and cartridges, although only one supplier of animal insulin is an unsafe and vulnerable position for the significant numbers of people who need it.

The Trust continues to be concerned that there is increasing evidence that analogue insulins have no significant benefits over human insulin for the majority of people requiring insulin treatment and as they are considerably more expensive the NHS is wasting many thousands of pounds. The Trust also has concerns at the recent introduction of analogue insulins of different strengths and fears that mistakes could happen with serious consequences.

Bankers	Yorkshire Bank, 7 Gold Street, Northampton, NN1 1EN
Investment advisors	MPA, 98 High Street, Henley in Arden, B95 5BY
Accountants	Paul Slater & Co, 1 Washington Street, NN2 6NN

The charity's financial position at the end of the year ended 31 December 2016

The financial position of the charity at 31 December 2016 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

2016

2015

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

#NAME?	(26109)	364,591
Unrestricted Revenue Funds available for the general purposes of the charity	186,248	(534,486)
Total Unrestricted Funds	186,248	(534,486)
Restricted Revenue Funds	1,515,528	1,897,780
Restricted Fixed Asset Funds		0
Restricted revaluation reserve		0
Total Restricted Funds	1,515,528	1,897,780
Total Funds	1,701,776	1,727,885

Policies on reserves.

The principle sources of income are from legacies and voluntary donations. The Trustees are aware of the need to generate greater regular income and have taken steps to try to achieve this and are continuing to do so. Initiatives to raise funds are being implemented and we are pleased at the response they have received.

Significant events which have affected the financial performance and the financial position.

Events affecting financial performance

During 2016 the health professional membership has remained low although there is still demand for our publications from health professionals. The majority of new health professional members have been podiatrists.

By the end of 2016, the charity's overall membership was over 17,000 and although there have been considerable numbers of deaths, the membership numbers are slightly higher than 2015.

Investment policy and objectives

The charity continued to operate the policies and procedures document relating to fundraising and sponsorship for the Trust approved in 2015.

Risks and uncertainties facing the charity

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

The Trustees cannot find any major risks to which the charity is exposed each financial year when preparing and updating the strategic plan, in particular those relating to the operations and finances of the charity.

A risk register has been established. Procedures are in place to ensure compliance with health and safety of staff and visitors to the offices. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Factors likely to affect future performance

Within those powers, a statement of investment principles has been set out as below. The policy on reserves is that existing assets are retained to produce income, income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital held. The policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

Principal funding sources and how they support the objectives of the charity.

The principle sources of income are from legacies and voluntary donations. The trustees are aware of the need to generate greater regular income and have taken steps to try to achieve this and are continuing to do so. The Trustees are very grateful for the continued generosity of the members in making donations and especially to the increasing number of people who make regular donations through their bank. The Trustees also wish to record their gratitude to the donors of legacies and donations in memory of loved ones. Their kindness in helping other people with diabetes is very much appreciated.

The Trustees would also like to express their thanks for the continuing support and help of members and their families which provides encouragement to Trustees to continue with the aims and objectives of IDDT. This support reflects the needs of people living with diabetes to be represented by a patient/carer based charity that understands their needs and remains independent and uninfluenced by outside financial influences.

Considering the small number of members of staff and the amount of work that is covered, the Trustees would like to thank the staff for their continued dedication and hard work during 2016.

The Trustees reaffirm their commitment and determination to try to ensure that people with diabetes and their families have the informed choices of treatment and the access to them that they deserve and need. In the light of the evidence from national audits that the care and treatment of both Type 1 and Type 2 in the NHS is not improving, the Trustees are committed to try to raise awareness of this and influence policy makers to bring about the necessary improvements.

Handling charges to the health professionals for orders of multiple costs of booklets was largely accepted and the amount raised was put towards delivery costs. The sales of the recipe book has made an overall profit of £700 .

The charity and its activities

The Trustees are very grateful for the continued generosity of the members in making donations and especially to the increasing number of people who make regular donations through their bank. The Trustees also wish to record their gratitude to the donors of legacies and donations in memory of loved ones. Their kindness in helping other people with diabetes is very much appreciated.

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

Reserves policy

The trustees have resolved to establish reserves for future activities, and the trustees have wide powers of investment. Within those powers, a statement of investment policies have been set out as below. The policy on reserves is that existing assets are retained to produce income, income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital held. The policy is justified in that it is necessary to preserve income at present levels in order to maintain the activities of the charity.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Insulin Dependent Diabetes Trust

Company Registration Number - 3148360

Trustees' Annual Report for the year ended 31 December 2016

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The financial statements are set out on pages 12 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs J M D Hirst MBE
Director and Trustee

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of The Insulin Dependent Diabetes Trust for the year ended 31 December 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Insulin Dependent Diabetes Trust which comprise of profit and loss, balance sheet and notes to the accounts from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Paul Slater FCA Independent Examiner
Chartered Accountants
1 Washington Street
Kingsthorpe
Northampton
Northamptonshire
NN2 6NN

28 May 2017

The Insulin Dependent Diabetes Trust - Statement of Financial Activities for the year ended 31 December 2016

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2016, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Income & Endowments from:					
Donations & Legacies	A1	256,598	60,426	317,024	707,551
Charitable activities	A2	23,230	0	23,230	18,081
Other trading activities	A3	8,790	0	8,790	8,272
Interest on investments	A4	121,826	0	121,826	140,866
Total income	A	410,444	60,426	470,870	874,770
Expenditure on:					
Research grants	B1	0	100,000	100,000	100,000
Charitable activities	B1	137,781	201,757	339,538	363,132
Raising funds	B2	10,921		10,921	3,439
Governance	B3	46,520	0	46,520	43,608
Total expenditure	B	195,222	301,757	496,979	510,179
#NAME?	B4	0	0	0	0
#NAME?		215,222	(241,331)	(26,109)	364,591
Net income after transfers	A-B-C	215,222	(241,331)	(26,109)	364,591
Net movement in funds		215,222	(241,331)	(26,109)	364,591
Reconciliation of funds:-					
Total funds brought forward	E	(28,974)	1,756,859	1,727,885	1,363,294
Total funds carried forward		186,248	1,515,528	1,701,776	1,727,885

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

All activities derive from continuing operations

The notes attached on pages 17 to 29 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust - Statement of Financial Activities for the year ended 31 December 2016

	SORP Ref	Prior Year Unrestricted Funds 2015 £	Prior Year Restricted Funds 2015 £	Prior Year Total Funds 2015 £
Income & Endowments from:				
Donations & Legacies	A1	491,027	209,587	700,614
Charitable activities	A2	13,060	0	13,060
Other trading activities	A3	20,230	0	20,230
Interest on investments	A4	140,866	0	140,866
Total income	A	665,183	209,587	874,770
Expenditure on:				
Products		3,439	0	3,439
Charitable activities	B2a	161,375	201,757	363,132
Research grant	B3	0	100,000	100,000
Governance	B3	43,608	0	43,608
Total expenditure	B	208,422	301,757	510,179
#NAME?	B4	0	0	0
#NAME?		456,761	(92,170)	364,591
Transfers between funds	C	0	0	0
Net income after transfers		456,761	(92,170)	364,591
Other recognised gains/(losses)		0	0	0
Net movement in funds		456,761	(92,170)	364,591
Reconciliation of funds:-	E			
Total funds brought forward		(534,486)	1,897,780	1,363,294
Total funds carried forward		(77,725)	1,805,610	1,727,885

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 17 to 29 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust - Statement of Financial Activities for the year ended 31 December 2016

The Insulin Dependent Diabetes Trust - Resources applied in the year ended 31 December 2016 towards fixed assets for Charity use:-

	2016	2015
	£	£
Funds generated in the year as detailed in the SOFA	(26,109)	364,591
Net resources available to fund charitable activities	(26,109)	364,591

The notes attached on pages 17 to 29 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2016

Revenue accumulated funds

	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2016	2016	2016	2015
	£	£	£	£
Accumulated funds brought forward	(28,974)	1,756,859	1,727,885	1,363,294
Recognised gains and losses before transfers	215,222	(241,331)	(26,109)	364,591
	186,248	1,515,528	1,701,776	1,727,885
Closing revenue funds	186,248	1,515,528	1,701,776	1,727,885

Summary of funds

	Unrestricted	Restricted	Total	Last Year
	and	Funds	Funds	Total Funds
	Designated funds			
	2016	2016	2016	2015
	£	£	£	£
Revenue accumulated funds	186,248	1,515,528	1,701,776	1,727,885

The notes attached on pages 17 to 29 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust - Statement of Financial Activities for the year ended 31 December 2016

Income and Expenditure account

**The Insulin Dependent Diabetes Trust
Income and Expenditure Account for the year ended 31 December 2016 as required by the Companies Act 2006**

	2016	2015
	£	£
<i>Income</i>		
Income from operations	349,044	733,904
Investment income		
Interest receivable	121,826	140,866
Gross income in the year before exceptional items	<u>470,870</u>	<u>874,770</u>
Gross income in the year including exceptional items	<u>470,870</u>	<u>874,770</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	(450,459)	(466,571)
Governance costs	(46,520)	(43,608)
Total expenditure in the year	<u>(496,979)</u>	<u>(510,179)</u>
#NAME?	(26,109)	364,591
#NAME?	0	0
#NAME?	<u>(26,109)</u>	<u>364,591</u>
#NAME?	<u>(26,109)</u>	<u>364,591</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 29 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust - Balance Sheet as at 31 December 2016

	SORP		2016	2015
	Notes	Ref	£	£
Fixed assets	A			
Tangible assets	9	A2	358,384	360,019
Total fixed assets			<u>358,384</u>	<u>360,019</u>
Current assets	B			
Stocks		B1	13,346	9,738
Debtors	0	B2	0	0
Investments held as current assets	0	B3	1,238,671	789,672
Cash at bank and in hand		B4	261,161	639,429
Total current assets			<u>1,513,178</u>	<u>1,438,839</u>
Creditors: amounts falling due within one year	0	C1	<u>(169,786)</u>	<u>(70,973)</u>
#NAME?			1,343,392	1,367,866
#NAME?			<u>0</u>	<u>0</u>
#NAME?	0	C3	0	0
#NAME?			<u>0</u>	<u>0</u>
#NAME?			<u>1,701,776</u>	<u>1,727,885</u>
		#NAME?		
There are no unanalysed prior period funds				
Restricted funds				
Restricted Revenue Funds	17	D2	1,515,528	1,756,859
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	186,248	(28,974)
Total charity funds			<u>1,701,776</u>	<u>1,727,885</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mrs J M D Hirst MBE

Trustee

Approved by the board of trustees on 28 May 2017

The Insulin Dependent Diabetes Trust - Balance Sheet as at 31 December 2016

The notes attached on pages 17 to 29 form an integral part of these accounts.

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity. The Trustees cannot find any major risks to which the charity is exposed each financial year when preparing and updating the strategic plan, in particular those relating to the operations and finances of the charity.

A risk register has been established. Procedures are in place to ensure compliance with health and safety of staff and visitors to the offices. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift is accounted for on the same basis as a donation.

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Freehold premises	0 % straight line
Plant and machinery	20 Reducing balance
IT	25 Reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

Debtors

Debtors, if applicable, are measured at their recoverable amounts at the balance sheet date.

Current asset investments

Money is invested in short term investments and the interest on these investments are recorded on the profit and loss account at A4 and the investment is recorded on the balance sheet at A4. This includes cash on deposit and cash equivalents .

Creditors and provisions

These comprise of amounts outstanding as at the year end. Grants not yet paid until the paperwork has been received, Accounts and payroll accrual and a small amount of trade creditors.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The company operates a stakeholder pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

4 Significance of financial instruments to the charity's position

The are no financial instruments that could affect the charities position.

5	#NAME?	2016	2015
		£	£
	#NAME?		
	Pension costs	109	0

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016



The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

6 Staff costs and emoluments

<i>Salary costs</i>	2016	2015
	£	£
Gross Salaries excluding trustees and key management personnel	91,691	96,465
Employer's National Insurance for all staff	4,750	7,933
Employer's contribution to defined benefit pension schemes	109	0
Trustees' Remuneration as detailed in note 0	0	0
Total salaries, wages and related costs	96,550	104,398

Numbers of full time employees or full time equivalents	2016	2015
The average number of total staff employed in the year was	4	4
The average number of part time staff employed in the year was	3	3
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

With the agreement of the Charities Commission Mrs J M D Hirst's 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. She was awarded the MBE for her efforts on behalf of the charity.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2016	2015
	£	£
£60,001 to £70,000	0	0
£70,001 to £80,000	0	0
£80,001 to £90,000	0	0
£90,001 to £100,000	0	0
	0	0

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	0	0

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

	No	No
Numbers of such staff to whom benefits are accruing :-		
Stakeholder pension schemes	3	0
	<u>3</u>	<u>0</u>
Chief Executive Officer		
The remuneration in the year year was	46,921	42,488
Pension contributions paid by the employer	109	0
Total remuneration package included in total salaries above	<u>47,030</u>	<u>42,488</u>

7 Defined contribution pension schemes

The charity operates a stakeholder contribution pension scheme, the costs of which are shown above. This is the first year of contributing to the scheme and on the basis that the charity pays 1% of the wage in the first year 2% in the following year and 3% thereafter.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity. Other than wages where applicable

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	IT and computers	Total
	£	£	£	£
Cost				
At 1 January 2016	351,842	21,492	25,751	399,085
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December 2016	<u>351,842</u>	<u>21,492</u>	<u>25,751</u>	<u>399,085</u>
Depreciation				
At 1 January 2016	0	16,776	22,290	39,066
Charge for the year	0	943	692	1,635
On disposals	0	0	0	0
At 31 December 2016	<u>0</u>	<u>17,719</u>	<u>22,982</u>	<u>40,701</u>
Net book value				
At 31 December 2016	<u>351,842</u>	<u>3,773</u>	<u>2,769</u>	<u>358,384</u>
At 31 December 2015	<u>351,842</u>	<u>4,716</u>	<u>3,461</u>	<u>360,019</u>

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

Freehold land and buildings included above:

	2016	2015
	£	£
Historical cost	351,842	351,842
Cumulative depreciation based on historical cost	0	0

Net book value of plant, machinery and vehicles held under finance leases and hire purchase contracts included above:

	2016	2015
	£	£
Total of assets held under finance leases	0	0

10 Loans to trustees included in debtors

No monies were loaned to any trustees during the year.

11 Guarantees made by the charity on behalf of trustees

No guarantees were made on behalf of the trustees during the year.

12 Charitable commitments not recognised as provisions or commitments in the accounts

There were no such provisions or commitments.

13 Pension commitments

	2016	2015
	£	£
Pension commitments under defined contribution schemes		
within one year @1%	888	0
within two to five years @2%	1,776	0
in over five years @ 3%	8,808	0
	<u>11,472</u>	<u>0</u>

14 Post balance sheet events

No post balance sheet event to declare other than the univercity grant awarded to Nottingham Univercity still not claimed.

15 Related party transactions

The charity has no financial links with any other charities or organisations. The charity does not accept any financial assistance or sponsorship from pharmaceutical companies.

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

16 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2016

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
<i>Programme related investments</i>	0	0	0	0
Current Assets	358,384	0	1,513,178	1,871,562
Current Liabilities	(169,786)	0	0	(169,786)
Long Term Liabilities	0	0	0	0
Pension Asset/Liability	0	0	0	0
Provisions for liabilities and charges	0	0	0	0
	<u>188,598</u>	<u>0</u>	<u>1,513,178</u>	<u>1,701,776</u>

At 1 January 2016

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
--	----------------------------	--------------------------	--------------------------	---------------------

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2015 £	Movement in funds in 2016 See Note 18 £	Transfers between funds in 2016 See Note 0 £	Funds carried forward to 2017 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	(28,974)	215,222	0	186,248
Total unrestricted and designated funds	<u>(28,974)</u>	<u>215,222</u>	<u>0</u>	<u>186,248</u>
<i>Restricted funds:-</i>				
Total restricted funds	<u>1,756,859</u>	<u>(241,331)</u>	<u>0</u>	<u>1,515,528</u>
Total charity funds	<u>1,727,885</u>	<u>(26,109)</u>	<u>0</u>	<u>1,701,776</u>

18 Analysis of movements in funds over the year as shown in Note 17

	Income 2016 £	Expenditure 2016 £	Other Gains & Losses 2016 £	Movement in funds 2016 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	410,444	(195,222)	0	215,222
<i>Restricted funds:-</i>				
Restricted revenue funds and transfers- balance still to be analysed - enter adjustment in rows below	60,426	(301,757)	0	(241,331)
	<u>470,870</u>	<u>(496,979)</u>	<u>0</u>	<u>(26,109)</u>

The Insulin Dependent Diabetes Trust

Notes to the Accounts for the year ended 31 December 2016

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

These funds are primarily for the direct charity objectives of research, education, information and help for sufferers of type 1 and 2 diabetes.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every Trustee of the charity is obliged to contribute such amount as may be required not exceeding **£5** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Voluntary income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2016	2016	2016	2015
	£	£	£	£
Voluntary Income				
Membership subscriptions	46,770	0	46,770	48,378
Gift aid income	17,108	0	17,108	6,751
General donations	8,546	0	8,546	7,918
Fundraising	4,753	0	4,753	6,937
In memory	2,237	0	2,237	5,780
	<u>79,414</u>	<u>0</u>	<u>79,414</u>	<u>75,764</u>
A1	<u>79414</u>	<u>0</u>	<u>79414</u>	<u>75,764</u>
Legacies receivable				
Last years Legacies	0	0	0	631,787
C A Kitchiner	1,000	0	1,000	0
B Bowman	4,913	0	4,913	0
A N Satterthwaite	0	20,451	20,451	0
G F Anderson	10,000	0	10,000	
L A Marlow	0	38,179	38,179	0
M O'Donnell	13,200	0	13,200	0
J Kaur	9,713	0	9,713	0
M F Richards	0	1,316	1,316	0
M V Graham	2,000	0	2,000	0
F J Hardwick	0	480	480	0
A N Satterthwaite	3	0	3	0
S E Hopkins	58	0	58	0
P A Wilson	15,000	0	15,000	0
P A Wilson	12,472	0	12,472	0
M O Burroughs	18,912	0	18,912	0
R A Durbidge	86,413	0	86,413	0
Pegasus Public	3,500	0	3,500	0
Total legacies receivable	<u>177,184</u>	<u>60,426</u>	<u>237,610</u>	<u>631,787</u>

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

Total voluntary income	A1	256,598	60,426	317,024	707,551
Generating funds					
Lottery		16,515	0	16,515	6,986
Christmas cards		1,619	0	1,619	1,631
Total sponsorship income		18,134	0	18,134	8,617
Total Voluntary income	A2	18,134	0	18,134	8,617
22 Income from charitable activities					
		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016	2016	2016	2015
		£	£	£	£
Charitable activities					
Sale of goods and services in accordance with the charity's objects		3,099	0	3,099	6,814
Food and recipe books		464	0	464	1,343
Events		600	0	600	0
Other charitable activities		933	0	933	1,307
Total Charitable activities	A2	5,096	0	5,096	9,464
Generating income		23,230	0	23,230	18,081
23 Other voluntary income					
		2016 Current year Unrestricted Funds	2016 Current year Restricted Funds	2016 Current year Total Funds	2015 Prior Year Total Funds
		2016	2016	2016	2015
		£	£	£	£
Dream trust		8,790	0	8,790	8,272
Total from other activities	A3	8,790	0	8,790	8,272

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

24 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Bank Interest Receivable		121,826	0	121,826	140,866
Total investment income	A4	<u>121,826</u>	<u>0</u>	<u>121,826</u>	<u>140,866</u>
Total income	A	<u>410,444</u>	<u>60,426</u>	<u>470,870</u>	<u>874,770</u>

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Gross wages and salaries - charitable activities		72,109	0	72,109	79,047
Employers' NI - Charitable activities		4,750	0	4,750	7,933
Defined benefit pension costs - charitable activities		182	0	182	0
Temporary Staff - Charitable Activities		2,835	0	2,835	3,210
Travel and Subsistence - Charitable Activities		2,954	0	2,954	3,390
Marketing and advertising of charitable services		36,339	0	36,339	44,053
Dream trust		8,280	0	8,280	9,780
Lottery costs		10,284	0	10,284	3,439
Website, IT and Telecommunications		0	28,917	28,917	15,410
Printing costs		0	43,850	43,850	51,549
Direct mail and carriage		0	70,073	70,073	80,550
Conference and meeting costs		0	18,793	18,035	20,230
Consultancy costs		48	0	48	240
Professional services		0	986	986	5,289
Professional Indemnity insurance		0	912	912	786
Research and editorial costs		0	38,226	38,226	38,226
Total direct spending	B1	<u>137,781</u>	<u>201,757</u>	<u>339,538</u>	<u>363,132</u>

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

26 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Products		637	0	637	0
Lottery costs		10,284		10,284	3,439
Total charitable trading costs	B2	10,921	0	10,921	3,439

27 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Grants made to organisations		0	100,000	100,000	100,000
Total grantmaking costs	B1	0	100,000	100,000	100,000

28 Support costs for charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Other salaries		16,674	0	16,674	14,208
Training and welfare - staff		1,800	0	1,800	4,104
Premises Expenses					
Rates and water charges		1,735	0	1,735	1,694
Light heat and power		2,512	0	2,512	4,236
Cleaning and waste management		1,103	0	1,103	719
Premises repairs, renewals and maintenance		4,327	0	4,327	938
Administrative overheads					
Telephone, fax and internet		622	0	622	718
Postage		322	0	322	942
Stationery and printing		1,238	0	1,238	2,426
Health and safety costs		497	0	497	0

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2016 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	3,950	0	3,950	1,580
---	-------	---	-------	-------

Financial costs

Bank charges	555	0	555	749
Depreciation in total for the period	1,635	0	1,635	2,044

Support costs before reallocation	36,970	0	36,970	34,358
--	---------------	----------	---------------	---------------

Governance costs	B3	36,970	0	36,970	34,358
-------------------------	-----------	---------------	----------	---------------	---------------

29 Other Expenditure - Governance costs

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Reporting Accountant fees		2,500	0	2,500	2,200
Bookkeeping and payroll costs		7,050	0	7,050	7,050
Governance costs	B3	9,550	0	9,550	9,250

Total governance costs	B3	46,520	0	46,520	43,608
-------------------------------	-----------	---------------	----------	---------------	---------------

30 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2016 £	2016 £	2016 £	2015 £
Total direct spending	B1	137,781	201,757	339,538	363,132
Total charitable trading costs	B2	10,921	0	10,921	3,439
Total grantmaking costs	B1	0	100,000	100,000	100,000
Governance costs	B3	36,970	0	36,970	34,358
Governance costs	B3	9,550	0	9,550	9,250
Total charitable expenditure	B	195,222	301,757	496,979	510,179