

The Registered Company Number is:- 3148360

The Charity Registration Number is :- 1058284

## The Insulin Dependent Diabetes Trust

### Report and Unaudited Accounts

31 December 2017

# **The Insulin Dependent Diabetes Trust**

## **Report and accounts**

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## **The Insulin Dependent Diabetes Trust**

Registered company number:- 3148360

### **Trustees' Annual Report for the year ended 31 December 2017**

The Trustees present their Report and Accounts for the year ended 31 December 2017, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

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

The charity is also known by its operating name, InDependent Diabetes Trust

#### **The charity's areas operation and UK charitable registration.**

The charity is registered in England & Wales with charity number 1058284

#### **Legal structure of the charity**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 01 January 1994

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 and email and web addresses of the charity are:-**

210 Abington Avenue

Northampton , Northamptonshire

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

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

Mrs J M D Hirst MBE

Dr M Kiln

The Above are Co-Chairs

Dr L Gerlis

Medical Advisor

## **The Insulin Dependent Diabetes Trust**

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### **Trustees' Annual Report for the year ended 31 December 2017**

Dr G Adams  
Ms C Baker  
M J Birbeck  
Ms G Coleman  
Mrs J Hutchinson  
Ms L Ingram  
Ms V Readman  
Dr R Rijckborst  
Trustees

#### **The Trustees in office during the year were:-**

The Trustees who served as a Trustee in the reporting period were as shown above, Dr G Adams resigned after the year end but before the accounts were signed.

All the Trustees are also members of the charity.

#### **Objects and activities of the charity**

##### **The purposes of the charity as set out in its governing document remain unchanged.**

- : To offer care,
- : To ensure that the people who are dependent on insulin for the treatment of their diabetes have a fully formed 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 main activities undertaken in relation to those purposes during the year.**

- : 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 insight, 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 their costs to ensure ongoing funding.
  
- : To improve the care of the feet of people with diabetes to reduce the number of unnecessary amputations.

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

- : Continuing the promotion of the help the charity can offer through letters to the editors of local newspapers.

## **The Insulin Dependent Diabetes Trust**

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: The booklet, What Schools Need To Know, continues to be very popular together with Parents Passport for Schools with large uptakes of both.

: We continue to develop and update information leaflets on many aspects of diabetes.

: The continued marketing and sales of the book "Diabetes-Food Meds and More"

: IDDT's monthly lottery, introduced 2 years ago has continued to be very popular and has produced an income for the charity of £8,986.

: To enable us to continue to provide health professionals with free information booklets and leaflets, as well as other publications which are in demand even though we make delivery charges for requests of bulk deliveries.

: The very popular booklet Diabetes - Looking After Your Feet, has continued to be demanded by members, non members, health professionals and podiatrists.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

### **The short term and longer term aims and objectives.**

: The charity continues to publish a quarterly newsletter and a smaller version called Type 2 & You. These are distributed to members and health care professionals who have joined the charity. The charity will encourage access to more online information. There continues to be a gradual increase in members receiving this electronically which is a great saving on postage.

### **The charity's strategies for achieving its aims and objectives in the future.**

: The charity believes that using the online technology is the most valuable way to reach a wider public and continues to employ a webmaster to regularly update and monitor traffic. The website is now accessible to users of smart phones. Many orders for booklets and other items are received from the website and it continues to be a stable source of new members. The large print Newsletters for visually impaired members and the talking resources continue to be gaining in popularity and the long term aim is to extend this service and provide audio and visual services of all booklets and leaflets. The charity's aim is to provide real help to people with diabetes.

:Research and advice to the people regarding all forms of diabetes, and the management of the condition.

:Collaboration with foot care specialists to assist with this area of concern has been successful and is an ongoing campaign.

## **The Insulin Dependent Diabetes Trust**

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### **Trustees' Annual Report for the year ended 31 December 2017**

#### **How the activities undertaken during the year contributed to the achievement of the aims and objectives.**

The web setup of a foot care range for people with diabetes has had a positive affect by highlighting care that can be undertaken by people in their own homes. It shows how a simple regime can produce real results. The combined advice from Medalin, Solesee, Neuropad and Vibratip helps in supporting people with diabetes on a daily basis. Our aim is to educate people on basic care to prevent the unnecessary amputations which take place each year.

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 2017 but in view of the low professional membership the decision has been made to reduce the Health Professional Conferences IDDT attends during 2018 and continues advertising in appropriate professional journals.

IDDT – International continues to maintain 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.

#### **Social investment policies and how these contributed to the achievement of charity's aims and objectives during the year.**

The charity continued to operate the policies and procedures document relating to fundraising and sponsorship for the Trust approved in 2015. The interest generated continues to assist in supporting the charity's causes.

#### **Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.**

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 2017 awarded £123,228. This research is in line with the Trust's objectives.

#### **Fundraising activities during the year.**

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There are minor fundraising activities, to include Christmas Card sales.

## **The Insulin Dependent Diabetes Trust**

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### **Trustees' Annual Report for the year ended 31 December 2017**

#### **The difference and degree the charity's performance during the year has made to the beneficiaries of the charity and has benefited the wider society.**

The charity works hard to promote various ways people can live with diabetes and lead a fulfilled and happy life. The booklets, leaflets, books and newsletters all extend help and support and our telephone help line offers one to one assistance.

#### **Investment performance against the investment objectives.**

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 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.

#### **The policies and procedures for the induction and training of 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**

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### **Trustees' Annual Report for the year ended 31 December 2017**

#### **The charity's organisational structure.**

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 2017 two members of staff left and two were recruited and ongoing training is being undertaken, the staff team still consists of one full time and three part time people with temporary staff being employed from time to time.

The charity will continue to update staff skills when required to ensure their skills and knowledge remain relevant and up to date.

#### **How the charity makes decisions and how decisions are delegated.**

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.

#### **The charity's relationships with related parties.**

The charity 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 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 withdrawal of bovine insulin has not yet impacted on our research, but we do understand that Wockhardt UK has extended this insulin beyond economic viability.

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.

#### **The Trustees' bankers and advisors**

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 2017**

The financial position of the charity at 31 December 2017 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

## The Insulin Dependent Diabetes Trust

Registered company number:- 3148360

### Trustees' Annual Report for the year ended 31 December 2017

	2017	2016
	£	£
<b>Net income/(expenditure)</b>	422,230	(26,109)
Called up share capital	0	0
Unrestricted Revenue Funds available for the general purposes of the charity	1,180,478	401,470
<b>Total Unrestricted Funds</b>	1,180,478	401,470
Restricted Revenue Funds	943,528	1,300,306
<b>Total Restricted Funds</b>	943,528	1,300,306
<b>Total Funds</b>	2,124,006	1,701,776

### Financial review of the position at the reporting date, 31 December 2017 .

The Trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

### Risks and uncertainties facing the charity.

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.

## **The Insulin Dependent Diabetes Trust**

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### **Trustees' Annual Report for the year ended 31 December 2017**

#### **Principal funding sources in the year and how these support the key 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 2017.

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 of £1,613.

#### **Details of The Independent Examiner**

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Paul Slater FCA

Fellow of ICAEW

1 Washington Street

Kingsthorpe

Northampton

Northants

NN2 6NN

## **The Insulin Dependent Diabetes Trust**

Registered company number:- 3148360

### **Trustees' Annual Report for the year ended 31 December 2017**

#### **Statement of Directors' and Trustees' Responsibilities**

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 2015.

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 :-

- 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 then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 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 Insulin Dependent Diabetes Trust**

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### **Trustees' Annual Report for the year ended 31 December 2017**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on **pages 13 to 33**.

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts 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.

This report was approved by the board of trustees on 15 June 2018.

Mrs J M D Hirst MBE  
Director and Trustee

## **The Insulin Dependent Diabetes Trust**

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 2017

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 P & L, Balance Sheet and financial notes from the company's accounting records and from information and explanations you have been 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](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Paul Slater FCA  
ICAEW  
1 Washington Street  
Kingsthorpe  
Northampton  
Northants  
NN2 6NN

*15 June 2018*

## Statement of Financial Activities for the year ended 31 December 2017

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2017	2017	2017	2017	2016
		£	£	£	£	£
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	837,037	0	0	837,037	317,024
Charitable activities	A2	37,425	0	0	37,425	23,230
Other trading activities	A3	8,224	0	0	8,224	8,790
Investments	A4	91,012	0	0	91,012	121,826
<b>Total income</b>	<b>A</b>	<u>973,698</u>	<u>0</u>	<u>0</u>	<u>973,698</u>	<u>470,870</u>
<b>Expenditure on:</b>						
Research grants	B1a	0	123,228	0	123,228	100,000
Charitable activities	B1	149,745	211,822	0	361,567	339,538
Other	B2	27,028	0	0	27,028	19,201
Governance costs	B3	39,645	0	0	39,645	38,240
<b>Total expenditure</b>	<b>B</b>	<u>216,418</u>	<u>335,050</u>	<u>0</u>	<u>551,468</u>	<u>496,979</u>
<b>Net income/(expenditure) for the year</b>		<u>757,280</u>	<u>(335,050)</u>	<u>0</u>	<u>422,230</u>	<u>(26,109)</u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u>757,280</u>	<u>(335,050)</u>	<u>0</u>	<u>422,230</u>	<u>(26,109)</u>
<b>Net movement in funds</b>		<u>757,280</u>	<u>(335,050)</u>	<u>0</u>	<u>422,230</u>	<u>(26,109)</u>
<b>Reconciliation of funds:-</b>	<b>E</b>					
<b>Total funds brought forward</b>		186,248	1,515,528	0	1,701,776	1,727,885
<b>Total funds carried forward</b>		<u>943,528</u>	<u>1,180,478</u>	<u>0</u>	<u>2,124,006</u>	<u>1,701,776</u>

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.

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

All activities derive from continuing operations

The notes attached on pages **20 to 28** to form an integral part of these accounts.

**The Insulin Dependent Diabetes Trust - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2016 £	Prior Year Restricted Funds 2016 £	Prior Year Endowment Funds 2016 £	Prior Year Total Funds 2016 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	256,598	60,426	0	317,024
Charitable activities	A2	23,230	0	0	23,230
Other trading activities	A3	8,790	0	0	8,790
Investments	A4	121,826	0	0	121,826
<b>Total income</b>	<b>A</b>	<b>410,444</b>	<b>60,426</b>	<b>0</b>	<b>470,870</b>
<b>Expenditure on:</b>					
Research grants	B1	0	100,000	0	100,000
Charitable activities	B2	137,781	0	0	339,538
Other	B3	10,921	0	0	19,201
Governance costs	B3	46,520	0	0	38,240
<b>Total expenditure</b>	<b>B</b>	<b>195,222</b>	<b>100,000</b>	<b>0</b>	<b>496,979</b>
Net gains on investments	B4	0	0	0	0
<b>Net expenditure for the year</b>		<b>215,222</b>	<b>(39,574)</b>	<b>0</b>	<b>(26,109)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net income after transfers</b>		<b>215,222</b>	<b>(39,574)</b>	<b>0</b>	<b>(26,109)</b>
<b>Net movement in funds</b>		<b>215,222</b>	<b>(39,574)</b>	<b>0</b>	<b>(26,109)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>186,248</b>	<b>1,515,528</b>	<b>0</b>	<b>1,727,885</b>
<b>Total funds carried forward</b>		<b>401,470</b>	<b>1,475,954</b>	<b>0</b>	<b>1,701,776</b>

**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 20 to 28 to form an integral part of these accounts.  
Statement of application of resources**

**The Insulin Dependent Diabetes Trust - Resources applied in the year ended 31 December 2017  
towards fixed assets for Charity use:-**

	2017 £	2016 £
Funds generated in the year as detailed in the SORP	422,230	(26,109)
Resources applied on functional fixed assets	0	0
Investment in programme related investments	0	0
Resources applied on Intangible assets	0	0
Resources applied on Heritage assets	0	0
<b>Net resources available to fund charitable activities</b>	<u>422,230</u>	<u>(26,109)</u>

The notes attached on pages 20 to 28 to form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 December 2017**

**Revenue accumulated funds**

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
Accumulated funds brought forward	186,248	1,515,528	0	1,701,776	1,727,885
Recognised gains and losses before transfers	757,280	(335,050)	0	422,230	(26,109)
	<u>943,528</u>	<u>1,180,478</u>	<u>0</u>	<u>2,124,006</u>	<u>1,701,776</u>
<i>Transfers between revenue funds</i>	0	0	0	0	0
Net actuarial gains on defined pension benefit schemes	0	0	0	0	0
Costs of fundamental reorganisation or restructuring	0	0	0	0	0
Exceptional items	0	0	0	0	0
(To)/from designated revenue funds	0	0	0	0	0
(To)/from revaluation reserve	0	0	0	0	0
(To)/from fixed asset funds	0	0	0	0	0
<b>Closing revenue funds</b>	<u>943,528</u>	<u>1,180,478</u>	<u>0</u>	<u>2,124,006</u>	<u>1,701,776</u>

**Fixed asset funds**

	Designated Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total Funds 2017 £	Last year Total Funds 2016 £
At 1 January	0	0	0	0	0
Transfer (to)/from revenue funds	0	0	0	0	0
<b>At 31 December</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The purposes of the transfers to fixed asset funds are described in Note 0 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

<b>Revaluation Reserve Fund</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Last year</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total Funds</b>
	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January	0	0	0	0	0
Transfer (to)/from revenue funds	0	0	0	0	0
Net gains on revaluation of fixed assets	0	0	0	0	0
<b>At 31 December</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Summary of funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>	<b>Last Year</b>
	<b>and</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total Funds</b>
	<b>Designated funds</b>				
	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Share capital and share premium	0	0	0	0	0
Revenue accumulated funds	943,528	1,180,478	0	2,124,006	1,701,776
Revenue designated funds	0	0	0	0	0
Fixed asset funds	0	0	0	0	0
Revaluation reserve fund	0	0	0	0	0
<b>Total funds</b>	<b>943,528</b>	<b>1,180,478</b>	<b>0</b>	<b>2,124,006</b>	<b>1,701,776</b>

**The Insulin Dependent Diabetes Trust**  
**Income and Expenditure Account for the year ended 31 December 2017 as required by the**  
**Companies Act 2006**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income from operations	882,686	340,764
Realised Gains on the disposal of investments	0	0
Realised gains on disposals of social investments which are programme related	0	0
Gift aid donations received from subsidiary undertaking	0	0
Investment income		
Income from investments, other than interest receivable	0	0
Interest receivable	91,012	121,826
Other operating income	0	8,280
<b>Gross income in the year before exceptional items</b>	<b>973,698</b>	<b>470,870</b>
<b>Gross income in the year including exceptional items</b>	<b>973,698</b>	<b>470,870</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	540,609	485,794
Depreciation and amortisation	1,309	1,635
Fundraising costs	0	0
Governance costs	9,550	9,550
Other expenditure		
<b>Total expenditure in the year</b>	<b>551,468</b>	<b>496,979</b>
<b>Extraordinary items</b>	<b>0</b>	<b>0</b>

<b>Net income before tax in the financial year</b>	422,230	(26,109)
Tax on surplus on ordinary activities	0	0
<b>Net income after tax in the financial year</b>	<u>422,230</u>	<u>(26,109)</u>
Gift Aid donations made	0	0
<b>Retained surplus for the financial year</b>	<u>422,230</u>	<u>(26,109)</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 20 to 28 to form an integral part of these accounts.**

**The Insulin Dependent Diabetes Trust - Balance Sheet as at 31 December 2017**

	SORP		2017	2016
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	6	A2	358,743	358,384
<b>Current assets</b>		B		
Stocks		B1	10,883	13,346
Investments held as current assets	8	B3	1,453,074	1,238,671
Cash at bank and in hand		B4	314,905	261,161
<b>Total current assets</b>			<u>1,778,862</u>	<u>1,513,178</u>
<b>Creditors: amounts falling due within one year</b>	9	C1	<u>(13,599)</u>	<u>(168,898)</u>
<b>Net current assets</b>			1,765,263	1,344,280
<b>Net assets</b>			<u>0</u>	<u>0</u>
Creditors: amounts falling due after more than one year	10	C2	0	0
Provisions for contingent assets		C3	0	0
<b>The total net assets of the charity</b>			<u>2,124,006</u>	<u>1,702,664</u>

**The total net assets of the charity are funded by the funds of the charity, as follows:-**

<b>Restricted funds</b>				
Restricted Revenue Funds		D2	1,180,478	1,515,528
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds		D3	943,528	186,248
<b>Total charity funds</b>			<u>2,124,006</u>	<u>1,701,776</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 SORP.

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 examiner is on page 11.

**The Insulin Dependent Diabetes Trust - Balance Sheet as at 31 December 2017**

The accounts 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.

Trustee

Approved by the board of trustees on 15 June 2018

**The notes attached on pages 20 to 28 to form an integral part of these accounts.**

# The Insulin Dependent Diabetes Trust

## Notes to the Accounts for the year ended 31 December 2017

### 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 January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), 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 2015 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.

#### **Going Concern**

The directors are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Risks and future assumptions**

The directors are not aware of any risks and make no assumptions on the matter.

Policies relating to categories of income and income recognition.

#### **Nature of 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 2017**

#### **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.

#### **Donated goods, facilities and services**

There are no donated goods, facilities or services made to or by the charity. Should this situation change the charity will complete this note.

#### **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 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.**

**The Insulin Dependent Diabetes Trust**

**Notes to the Accounts for the year ended 31 December 2017**

## **The Insulin Dependent Diabetes Trust**

### **Notes to the Accounts for the year ended 31 December 2017**

#### **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

#### **Volunteers**

In accordance with the SORP, we would disclose any amounts paid to volunteers however we do use temporary staff time to time we are paid the correct wage for the work.

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

##### **Fixed Asset Investments**

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

##### **Social Investments**

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

## The Insulin Dependent Diabetes Trust

### Notes to the Accounts for the year ended 31 December 2017

#### Intangible assets

No intangible assets are held.

#### 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
Office equipment	20 % reducing balance
IT	20 % reducing balance

#### Revaluation of tangible fixed assets

The charity has no revaluation policy of the fixed assets

#### Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 6.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

#### 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 2017**

### **Debtors**

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

### **Creditors and provisions**

Creditors included for payment under one year includes research funding, accruals, taxes and trade creditors.

### **Cash and bank balances**

Bank balances other than creditors and debtors and current asset investments (already in the accounting policies above) are recognised and measured.

If cash and bank balances are the only assets other than debtors, creditors and provisions, and current asset investments, then change the heading to 'Cash and bank balances' and use text such as :

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.

Remember to include for all financial assets and liabilities measured at fair value, the basis for determining fair value, including any assumptions made when using a valuation technique. If not disclosed here, then disclose under the relevant asset or liability

### **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

### **Pensions - defined contribution schemes**

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

### **Accounting for Joint Ventures**

Other than the Dream Trust project there are no joint ventures

### **Accounting for associates**

The charity does not operate any such accounting scheme.

# The Insulin Dependent Diabetes Trust

## Notes to the Accounts for the year ended 31 December 2017

### 2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the 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.

<b>Salary costs</b>	<b>2017</b>
	<b>£</b>
Gross Salaries excluding trustees and key management personnel	103,760
Employer's National Insurance for all staff	6,272
Employer's operating costs of defined contribution pension schemes	818
<b>Total salaries, wages and related costs</b>	<b>110,850</b>

<b>Redundancy, termination and compensation payments</b>	<b>2017</b>
	<b>£</b>
Redundancy payments	0
Compensation payments	0
	<b>0</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2017</b>
The average number of total staff employed in the year was	4
The average number of part time staff employed in the year was	3
The average number of full time staff employed in the year was	1
The estimated full time equivalent number of all staff employed in the year was	4
Engaged on charitable activities	3
Engaged on publicity activities	0
Engaged on fundraising activities	0
Engaged on management and administration	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>4</b>

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 and distributing information crucial to diabetes sufferers. 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 Insulin Dependent Diabetes Trust

### Notes to the Accounts for the year ended 31 December 2017

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

	2017
	£
£60,001 to £70,000	0
£70,001 to £80,000	0
£80,001 to £90,000	0
£90,001 to £100,000	0
	<u>0</u>

### The pension details of such higher paid staff were :-

	£
Contributions for the provision of money purchase pension	<u>0</u>

### Numbers of such staff to whom benefits are accruing :-

	No
Under stakeholder pension schemes	2
Under defined benefits pension schemes	0
	<u>2</u>

## 4

### 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.

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 work is used by many and her continued contribution to the work of the Charity is invaluable.

## 5 Trustees' expenses

No Trustee expenses were incurred, either in the current or prior year.

	2017
	£
The amount paid directly to third parties on behalf of Trustees	0
The amount reimbursed to Trustees	1,974
	<u>1,974</u>

The nature of the Trustees' expenses was travel and subsistence.

The number of Trustees' to whom expenses were reimbursed was 10.

## The Insulin Dependent Diabetes Trust

### Notes to the Accounts for the year ended 31 December 2017

#### 6 Tangible fixed assets

	Land and Buildings	Office equipment	IT and Computers
Cost	£	£	£
At 1 January 2017	351,842	21,492	25,751
Additions	0	0	1,668
Disposals	0	0	0
<b>At 31 December 2017</b>	<u>351,842</u>	<u>21,492</u>	<u>27,419</u>
<b>Depreciation</b>			
At 1 January 2017	0	17,719	22,982
Charge for the year	0	755	554
<b>At 31 December 2017</b>	<u>0</u>	<u>18,474</u>	<u>23,536</u>
<b>Net book value</b>			
At 31 December 2017	<u>351,842</u>	<u>3,018</u>	<u>3,883</u>
At 31 December 2016	<u>351,842</u>	<u>3,773</u>	<u>2,769</u>

#### 7 Stocks & Work in Progress

	2017 £
Stocks	
Goods	10,883
	<u>10,883</u>

#### Analysis of the carrying value of stocks and work in progress by activities

Activity	<i>Work in Progress</i>		<i>Stocks</i>
	2017 £	2016 £	2017 £
Fundraising activities	0	0	10,883
	<u>0</u>	<u>0</u>	<u>10,883</u>

#### 8

#### Investments held as current assets at market value at 31 December 2017

	2017 £
Cash on deposit - more than 3 months notice	1,453,074
	<u>1,453,074</u>

## The Insulin Dependent Diabetes Trust

### Notes to the Accounts for the year ended 31 December 2017

<b>9 Creditors: amounts falling due within one year</b>	<b>2017</b>
	<b>£</b>
Accruals for grants payable	
Trade creditors	0
Accruals	3,630
Payment received on account for contracts or performance related grants	6,755
Other creditors	4,720
	0
	<u>15,185</u>
Defined contribution pension scheme liabilities due within one year	1,586
<b>10 Creditors: amounts falling due after one year</b>	<b>2017</b>
	<b>£</b>
Bank loans and overdrafts	
Accruals for grants payable	0
Trade creditors	0
	<u>0</u>
<b>11 Income and Expenditure account summary</b>	<b>2017</b>
	<b>£</b>
<b>At 1 January 2017</b>	
Transfers in for the year	1,727,885
Prior year adjustments	0
At 1 January 2017	0
Surplus/(loss) after tax for the year	1,727,885
Gift Aid donations made	422,230
<b>At 31 December 2017</b>	<u>2,150,115</u>

Unrestricted revaluation reserve

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 fixed asset funds

No amounts in these funds are set aside for fixed assets. The cost of fixed assets are met through unrestricted funds as and when required. The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed

#### **Restricted funds:-**

Restricted fixed asset funds

#### **Ultimate controlling party**

**12**

The charity is under the control of its legal members.

## The Insulin Dependent Diabetes Trust

### Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

#### 13 Donations and Legacies

	Current year	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	2017 £	2017 £	2017 £	2017 £	2016 £
<b>Donations and gifts from individuals</b>					
Small donations individually less than £1000	6,950	0	0	6,950	8,546
<b>Total donations and gifts from individuals</b>	<b>6,950</b>	<b>0</b>	<b>0</b>	<b>6,950</b>	<b>8,546</b>
<b>Legacies receivable</b>					
B/F					237,610
Small legacies individually less than £1000	994	0	0	994	0
E I Dunn	13,571	0	0	13,571	0
M Pritchard	3,000	0	0	3,000	0
Arthurs Foundation	9,989	0	0	9,989	0
E A Sharp	310,941	0	0	310,941	0
J Taylor	160,068	0	0	160,068	0
J Owen	1,000	0	0	1,000	0
N J Hare	2,000	0	0	2,000	0
T A Bradrick	3,000	0	0	3,000	0
M V Graham	1,042	0	0	1,042	0
C K Trebilcock	3,500	0	0	3,500	0
M R Hussey	138,631	0	0	138,631	0
Y D De Silva	10,000	0	0	10,000	0
B Yilson	3,000	0	0	3,000	0
M S Smith	48,000	0	0	48,000	0
P K Unsworth	50,149	0	0	50,149	0
P I Garrett	2,399	0	0	2,399	0
P D Field	10,000	0	0	10,000	0
I Smith	1,000	0	0	1,000	0
<b>Total legacies receivable</b>	<b>772,284</b>	<b>0</b>	<b>0</b>	<b>772,284</b>	<b>237,610</b>
<b>Membership subscriptions as donations</b>	<b>46,968</b>	<b>0</b>	<b>0</b>	<b>46,969</b>	<b>46,770</b>

**The Insulin Dependent Diabetes Trust**

**Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015**

**In memory**

Individual donations of less than £350	3,403	0	0	3,403	2,237
<b>Total In memory</b>	<b>3,403</b>	<b>0</b>	<b>0</b>	<b>3,403</b>	<b>2,237</b>
<b>Gift aid</b>					
Gift aid	7,431	0	0	7,431	17,108
Just giving	5,020	0	0	5,020	4,753
<b>Total Gift aid</b>	<b>7,432</b>	<b>0</b>	<b>0</b>	<b>7,432</b>	<b>21,861</b>
<b>Total Donations and Legacies A1</b>	<b>837,037</b>	<b>0</b>	<b>0</b>	<b>837,038</b>	<b>317,024</b>

**14 Income from charitable activities - Trading Activities**

	Current year 2017 £	Current year 2017 £	Current year 2017 £	Current year 2017 £	Prior Year 2016 £
<b>Primary purpose and ancillary trading</b>					
Sale of goods and services in accordance with the charity's objects	8,230	0	0	8,230	5,096
Lottery	21,497	0	0	21,497	16,515
<b>Total Primary purpose and ancillary trading</b>	<b>37,425</b>	<b>0</b>	<b>0</b>	<b>37,425</b>	<b>23,230</b>

**15 Total Income from charitable activities**

	Current year £ 2017	Current year £ 2017	Current year £ 2017	Current year £ 2017	Prior Year £ 2016
Total income from charitable trading	37,425	0	0	37,425	23,230
<b>Total from charitable activities A2</b>	<b>37,425</b>	<b>0</b>	<b>0</b>	<b>37,425</b>	<b>23,230</b>

## The Insulin Dependent Diabetes Trust

### Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

#### 16 Income from other, non charitable, trading activities

	2017 Current year Unrestricted Funds 2017 £	2017 Current year Restricted Funds 2017 £	2017 Current year Endowment Funds 2017 £	2017 Current year Total Funds 2017 £	2016 Prior Year Total Funds 2016 £
Dream trust	8,224	0	0	8,224	8,790
<b>Total from other activities A3</b>	<b>8,224</b>	<b>0</b>	<b>0</b>	<b>8,224</b>	<b>8,790</b>

#### 17 Investment income

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Bank Interest Receivable	2,029	0	0	2,029	1,603
Non Bank interest receivable	88,983	0	0	88,983	120,223
<b>Total investment income A4</b>	<b>91,012</b>	<b>0</b>	<b>0</b>	<b>91,012</b>	<b>121,826</b>
<b>Total direct income</b>	<b>973,698</b>	<b>0</b>	<b>0</b>	<b>973,698</b>	<b>470,870</b>

#### 18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Gross wages and salaries - charitable activities	84,179	0	0	84,179	72,109
Employers' NI - Charitable	6,272	0	0	6,272	4,750
Defined contribution pension costs - charitable activities	818	0	0	818	182
Temporary Staff - Charitable	2,810	0	0	2,810	2,835
Travel and Subsistence - Charitable Activities	1,974	0	0	1,974	2,954
Marketing and advertising of charitable services	53,537	0	0	53,537	54,903
Research and editorial costs	0	38,227	0	38,227	38,227
Professional services	0	777	0	777	986
Professional indemnity costs	0	994	0	994	912
Website and IT	0	29,587	0	29,587	28,917
Printing costs	0	50,428	0	50,428	43,849
Direct mail	0	70,489	0	70,489	70,073
Conference, information and	0	21,320	0	21,320	18,793
Consultancy costs	155	0	0	155	48

The Insulin Dependent Diabetes Trust

Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

<b>Total direct spending</b>	<b>B1</b>	<u>149,745</u>	<u>211,822</u>	<u>0</u>	<u>361,567</u>	<u>339,538</u>
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19 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Footcare products	3,487	0	0	3,487	0
Lottery costs	12,511	0	0	12,511	10,284
Fundraising trading costs	1,948	0	0	1,948	637
Dream trust	9,082	0	0	9,082	8,280
<b>Total charitable trading cost</b>	<u>27,028</u>	<u>0</u>	<u>0</u>	<u>27,028</u>	<u>19,201</u>

20 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Grants made to organisations	0	123,228	0	123,228	100,000
<b>Total grantmaking costs</b>	<u>0</u>	<u>123,228</u>	<u>0</u>	<u>123,228</u>	<u>100,000</u>

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
University of Nottingham	0	123,228	0	123,228	100,000
	<u>0</u>	<u>123,228</u>	<u>0</u>	<u>123,228</u>	<u>100,000</u>

21 Support costs for charitable activities

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Salaries - Administrative staff	16,771	0	0	16,771	16,674
Training and welfare - staff	0	0	0	0	1,800
<b>Premises Expenses</b>					
Rates and water charges	1,769	0	0	1,769	1,735
Room Hire	0	0	0	0	0
Light heat and power	2,054	0	0	2,054	2,512
Cleaning and waste management	859	0	0	859	1,103

**The Insulin Dependent Diabetes Trust**

**Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015**

Premises repairs, renewals and maintenance	232	0	0	232	4,327
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## The Insulin Dependent Diabetes Trust

### Detailed analysis of income and expenditure for the year ended 31 December 2017 as required by the SORP 2015

#### *Administrative overheads*

Telephone, fax and internet	625	0	0	625	622
Postage	523	0	0	523	322
Stationery and printing	532	0	0	532	1,238
Training and welfare	0	0	0	0	1,800
Health and safety costs	363	0	0	363	497

Accountancy fees other than examination or audit fees	4,255	0	0	4,255	3,950
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#### *Financial costs*

Bank charges	683	0	0	683	555
Depreciation & Amortisation in	1,309	0	0	1,309	1,635

<b>Support costs before reallocation</b>	<b>30,095</b>	<b>0</b>	<b>0</b>	<b>30,095</b>	<b>38,770</b>
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<b>Total support costs</b>	<b>30,095</b>	<b>0</b>	<b>0</b>	<b>30,095</b>	<b>38,770</b>
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The basis of allocation of costs between activities is described under accounting policies

## 22 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Reporting Accountant fees	2,500	0	0	2,500	2,500
Bookkeeping and payroll costs	7,050	0	0	7,050	7,050
<b>Total Governance costs</b>	<b>9,550</b>	<b>0</b>	<b>0</b>	<b>9,550</b>	<b>9,550</b>

## 23 Total Charitable expenditure

	Current year Unrestricted Funds 2017 £	Current year Restricted Funds 2017 £	Current year Endowment Funds 2017 £	Current year Total Funds 2017 £	Prior Year Total Funds 2016 £
Total direct spending	<b>B2a</b> 149,745	211,822	0	361,567	339,538
Total charitable trading costs	<b>B2b</b> 27,028	0	0	27,028	19,201
Total grantmaking costs	<b>B2c</b> 0	123,228	0	123,228	100,000
Total Governance costs	<b>B2e</b> 39,645	0	0	39,645	38,240
<b>Total charitable expenditure</b>	<b>B2</b> 216,418	335,050	0	551,468	496,979