

# TB ALERT

England & Wales · Charity number 1071886

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03606528](#)

**Registered** 1998-10-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 22 Tiverton Road  
London  
NW10 3HL

**Phone** 02089694830

**Email** [chair@tbalert.org](mailto:chair@tbalert.org)

**Website** [www.tbalert.org](http://www.tbalert.org)

## Activities

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**Objects:** (A) TO SUPPORT MEDICAL SCIENTIFIC SOCIAL AND HUMANITARIAN ACTIVITIES THROUGHOUT THE WORLD FOR THE RELIEF AND REHABILITATION OF PERSONS AFFECTED BY TUBERCULOSIS AND RELATED MEDICAL AND SOCIAL CONDITIONS AND FOR THE PREVENTION AND CONTROL OF THAT DISEASE. (B) TO EDUCATE PERSONS THROUGHOUT THE WORLD REGARDING THE EFFECTS OF TUBERCULOSIS SO AS TO HEIGHTEN AWARENESS OF THE NEED FOR BETTER DETECTION TREATMENT AND REHABILITATION OF PERSONS AFFECTED BY TUBERCULOSIS AND RELATED MEDICAL AND SOCIAL CONDITIONS.

**Activities:** TB Alert is the UK's National Tuberculosis Charity, fighting TB worldwide by urging greater spending for TB; raising awareness of TB to ensure cases are diagnosed as early as possible and prevent further spread of TB; providing support and information for TB patients, families and concerned members of the public; and supporting partners in high burden countries to increase access to treatment.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

## Geography

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- India
- Laos
- Malawi
- Northern Ireland
- Scotland
- Tajikistan
- Zambia
- Zimbabwe
- Throughout England

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £141,256 | £52,766     | -      | -         |
| 2024-03-31 | £58,237  | £67,543     | -      | -         |
| 2023-03-31 | £97,876  | £70,217     | -      | -         |
| 2022-03-31 | £48,000  | £62,875     | -      | -         |
| 2021-03-31 | £221,910 | £194,408    | -      | -         |

## Trustees

| Name                           | Role  | Appointed  |
|--------------------------------|-------|------------|
| <b>Dr Martin John Dedicoat</b> | Chair | 2018-03-14 |
| Dr Peter Davies                |       | 2021-08-04 |
| Dr Sabahat Ahmad               |       | 2021-03-23 |
| Jagjit Dosanjh-Elton           |       | 2018-03-14 |
| LESLEY NORMA BROGELLI          |       | 2022-03-18 |
| MR PRABHAKARA VARMA            |       | 2014-08-09 |
| Paul John Sommerfeld           |       |            |
| Simran Chawla                  |       | 2021-08-04 |

**TB ALERT**

England & Wales - Charity number 1071886

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**TB ALERT**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our objects, as defined in our Memorandum of Association, are:

(a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.

(b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

Our vision is the control and the ultimate eradication of TB.

Our mission is to increase access to effective treatment for all.

Strategic Objectives. The charity's current strategic plan contains five key objectives to:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### **The Global Context**

All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation (WHO) declared in 1993. Now that Covid 19 is largely controlled, tuberculosis is back to being the leading cause of death worldwide from an infectious disease. WHO estimates that 10.8 million people worldwide suffered active TB disease, with 1.25 million of them dying of TB in 2023 (WHO Global TB Report 2024). Most deaths occur because patients do not know a cure is available or have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet it can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive, or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive (ie 'ordinary') TB are effective and low cost. A new regimen lasting 4 instead of 6 months has been approved by WHO but because it includes a relatively expensive drug, Rifapentine, it has so far been little used. TB drugs can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. After 103 years, BCG, for all its limitations, remains the only vaccine against TB. Unlike the global effort that developed vaccines against Covid 19 in less than a year, TB is not given the same attention and resources.

Nonetheless, we are now in an exciting time for action against TB. Research is finally bearing fruit. There is renewed energy in seeking a better vaccine, with optimism that at least one of the candidate products currently under trial will lead to a new vaccine in use in around 5 years from now. For treatment, a range of new regimens and drugs are under trial. There is real hope that affordable and accessible regimens of 4 months or less will soon be available. Already, a new regimen for drug-resistant TB (BPAL/M: Bedaquiline, Pretomanid, Linezolid, Moxifloxacin), bringing treatment length down from 2 years to 6 months, has been approved by WHO and is now being rolled out in many countries as the standard treatment for drug-resistant TB. Further developments in diagnostic tools are also promising but still around half of new TB diagnoses worldwide, is being achieved with old-style sputum tests rather than the best available modern tool that offers more accurate diagnosis and within a couple of hours rather than weeks. WHO has also launched a campaign with emphasis on treating latent TB (Infection that is not active) to prevent active TB developing.

The United Nations High Level Meeting on TB in September 2023 gave a new impetus to efforts to overcome TB. The Political Declaration agreed by all member-states has real targets covering many of the issues above. There is hope that these will be translated into real political will to act on TB and achieve the WHO target of making it a rare disease by 2030.

Sadly, this excitement and hoped-for impetus were knocked back in the first half of 2025 by a serious downturn in governmental funding for overseas development including global health. Most significant has been the massive reduction in USAID, related programmes, and US withdrawal from WHO itself. The US, however, was not alone. The British government has announced a 40% reduction in development assistance by 2027 in order to fund increased military spending. Both France and Germany have also announced reductions.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **OBJECTIVES AND ACTIVITIES**

TB Alert in the UK has not been directly affected by the US decisions as we were not in receipt of any US government-related grants. Our Indian sister-organisation, TB Alert India, however, has had to completely stop one programme in the State of Uttar Pradesh which was dependent on USAID funding. Both organisations, however, are affected by the turmoil caused by these reductions, leading to much greater competition for the crumbs that are available. Despite being the greatest cause of death by infectious disease, support for TB work continues to be extremely hard to find.

As for TB in the UK, many people think it was eradicated. It never was. In fact, the number of individuals with active TB has been increasing for the past 3 years, with over 5,000 cases every year (For England: UK Health Security Agency website July 2025; plus estimates from the other 3 nations).

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis. The theme running through all our work is community action complementing the medical services of governmental TB programmes.

#### **Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

Due to financial pressures as a result of the Covid pandemic and changes in recent years to the availability of statutory grant opportunities, at the end of 2020 TB Alert was forced to drastically reduce its level of activity in order to remain solvent. It has, however, managed to continue meaningful impact. During 2024-25 TB Alert continued to support its successful sister organisation in India and to continue work in the United Kingdom, operating with a voluntary Executive Trustee, inputs from other Trustees, and three very part-time paid individuals..

We continue to receive income from individual donors, small trusts and the occasional legacy but we are not at the moment in receipt of any statutory, company or major trust grants. As a strategic decision, we maintain some activity in the UK but focus our efforts on maintaining provision of core funding to our sister organisation, TB Alert India (TBAI), plus support of a specific project in Delhi, as described below.

During 2024-25 we received two generous legacies which, while still not sufficient for us to start again employing full-time staff, they do allow us greater flexibility than in recent years. Thus, toward the end of the year we began to plan significant efforts to re-launch TB Alert, increasing our visibility, fundraising and activity. Moving into the next financial year, we have already updated our website, ensuring that the information provided, reflects the major changes over the past few years in TB care and treatment.

### **Significant aspects of work over the past year include:**

The core support we give to our sister organisation, TB Alert India (TBAI) continues to have a phenomenal multiplier effect. The relatively small amount that we provide, covering the costs of the CEO and Finance Manager, ensures they have the central infrastructure that allows them to develop proposals and obtain project grants from large international donors such as Global Fund and Stop TB Partnership. As a result, they have programmes with several hundred staff across 8 Indian States ([www.tbalertindia.org](http://www.tbalertindia.org)). There is thus impact on populations totalling several million people, plus direct care for many thousands of people.

We are also the prime donor for Delhi Divine Project in the Northern suburbs of Delhi, supplementing medical provision and ensuring community support to individuals with TB to access diagnosis and then through the long months of treatment. TBAI has developed a reputation as an effective implementer of projects, being well-respected and a significant player in India, the country with the greatest burden of TB in the World.

### **Research Support:**

We do not undertake research ourselves but activity related to research, notably advising on and managing patient public involvement (PPI), is a significant part of our work:

a. We provide an organisational home for donations to support work to explore the possible value as a cure for TB of Tuberculumucin, originally developed in then Czechoslovakia in the 1910s. At that time there were positive scientific papers in the German-speaking world and successful treatment of people with TB up until the late 1930s when Nazism and war stopped scientific progress. A joint Steering Committee with University College London was set up last year and initial work is being undertaken to understand exactly what TBmucin is and whether it might indeed have a positive effect. Funds are being raised to employ a one-year Research Assistant to focus on TBmucin and its effect on macrophages and moth larvae. This initiative should commence in Autumn 2025.

Its potential importance is that as a derivative of Mycobacterium TB itself, it is not an antibiotic and so might offer a route to TB treatment not liable to anti-microbial resistance (AMR).

b. We continued to facilitate patient and public involvement on RID-TB, a research project at University College London (UCL), studying new ways to diagnose and treat latent TB. Recruiting participants to the study has been challenging, partly due to the lasting impacts of COVID-19 on latent TB programmes. The National Institute for Health and Care Research (NIHR), which is funding the project, helpfully allowed the project to continue beyond its planned end date and the project is now achieving its revised targets. We look forward to reporting on the project's findings in due course.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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c. Last year, we explained that we were supporting initial work on a new study at UCL titled PRAGMATIC, aiming to identify genetic markers that might identify people whose latent TB is more likely to progress to active disease. The project has now been approved for funding by the NIHR and we have formed a patient and public involvement group to advise on ensuring the project reflects the real-life experiences of individuals and communities at highest risk of TB. This project will assess whether it is feasible to proceed to a subsequent large-scale trial aimed at reducing the number of unnecessary preventative antibiotics given for TB and therefore reducing the risk of treatment side-effects while also reducing costs to the NHS.

d. Alongside this, we are supporting another clinician/researcher at UCL who is convening a group of TB survivors who can, over the coming years, be trained and supported to provide PPI support to many different research projects as and when they arise.

e. We also commonly receive approaches from other researchers seeking assistance with PPI. We help them with advice, support their funding applications, and link them to affected individuals where appropriate.

f. Our Executive Trustee sits as a member of the UNITE4TB Community Advisory Group. U4TB is a massive research programme of platform trials, funded mostly by the European Union, which is testing a large range of potential new TB regimens with a view to identifying those which will radically reduce TB treatment time.

#### **Supporting individuals affected by TB**

We provide comprehensive information and peer support through our dedicated TB information service. Individuals concerned about TB can contact us by phone, email, or via our online forum, where they can connect with others who have personal experience of TB, access reliable information and be signposted to services. This service attracts enquiries from around the world. While we offer general information and guidance, we always emphasise the importance of consulting with qualified healthcare professionals for personalised medical advice.

In March 2024, we launched a new local rate phone number and answering service to make it cheaper and easier for people with questions about TB to reach us.

#### **Mutual support among individuals affected by TB**

We continue to support TB Action Group, known as T-BAG. This is the one group in Britain that offers a mutual support network for individuals affected by TB which is often of great help to people recently diagnosed with the disease. Its members are also called upon to provide input to healthcare staff training events. In addition, they can be a powerful voice in advocacy for greater action on TB.

Without staff support, T-BAG has found it difficult to be as active as it would like. We are happy, therefore, that Queen Mary University London in creating a TB Centre, decided that this should include a base for T-BAG. The Centre was launched in March 2024 and we now work closely with it in the development of T-BAG and PPI activities.

#### **Raising TB awareness**

TB Alert actively engages in raising awareness about TB. This year, we again partnered with BHA for Equality to deliver a social media campaign for World TB Day.

Our free TB resources continue to be accessed by TB patients and healthcare professionals through our website [www.thetruthabouttb.org](http://www.thetruthabouttb.org). We are also supporting the production of updated patient information with the NHS and as part of ongoing clinical trials.

#### **Building capacity through training**

TB Alert has a strong track record of delivering training programmes for healthcare and community workers. We are happy that the Global TB Alliance for Drug Development has made a donation to enable us to develop a new online training module. This followed an approach from the Alliance to use TB Alert's innovative TB "Snakes and Ladders" game in their activities, which illustrates TB care challenges. Work was begun on the training module, in conjunction with other activities related to our re-launch.

**Information Support**

We also receive queries from TB nurses relating to the set of TB information leaflets that we developed and which are available free of charge on our website ([www.tbalert.org](http://www.tbalert.org)). These are currently being revised by the NHS and we are helping in that process.

**Advocacy for action against TB**

Tuberculosis continues globally to receive less attention and funding than it deserves as the greatest killer by infectious disease. The possibility of funding for TB activity is also dependent on what is generally available for overseas development. We join, therefore, with other health and development NGOs acting on current issues, including:

- Following up and pressing for implementation worldwide of the positive Declaration on TB adopted by all UN member-states at the High-Level Meeting of September 2023.
- Pressing the government to make funds available for the next TB Action Plan in England.
- Mitigation of the 40% cut in UK overseas development funding, especially by stopping use of this budget for paying the accommodation costs of refugees after their arrival in the UK.
- Urging that UK show a lead in the level of its contribution to the next Replenishment Round in 2025 for the Global Fund against TB, Malaria, and AIDS, especially as it is to be co-chaired by the UK and South Africa.
- Similarly urging generosity in the Replenishment Rounds of other international bodies whose activities are important to action against TB, including UNITAID and GAVI.

**Fundraising activities**

**Fundraising Volunteers**

Our work would not be possible without the amazing contributions and efforts of our volunteer fundraisers who have run the extra mile or scaled great heights.

At our current size, we are especially grateful for the occasional legacy, and very much appreciate our individual donors who continue their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

**FINANCIAL REVIEW**

**Financial position**

Thanks to the generous legacies received from our donors in the year and despite the lack of government funding our reserves have increased to £220,734 (23/24 £132,744) allowing the Charity to begin to extend its reach and activity to help the fight against TB.

Our income for year ending March 2025 totalled £141,256 and resources expended were £52,766. The net income in the year of £88,490 (£23,884 restricted), has helped to recover our reserves position enabling the Charity to deliver on increased charitable activity in the coming year.

The current financial position still does not enable the Charity to commit to hiring full-time staff and therefore we continue to operate with 3 part-time paid individuals and a voluntary Executive Trustee, all working from home. We are planning on building our online fundraising capability and actively seek grant funding in the coming financial year to be able to deliver more valuable more work in our fight against TB,

**Fundraising**

We would like to thank all the individuals, trusts and foundations that have contributed to our work in the UK and overseas throughout 2024-25. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. Our unrestricted cash reserves as at March 25 of £186,603 are comfortably above this minimum level.

Our cost base was significantly reduced in 2020 due to the challenging operating environment caused by the pandemic. Whilst our cost base is likely to increase as we rebuild our reach and activity, we will be taking a measured approach to ensure the charity remains financially sustainable.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

##### **Members' liability**

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

##### **Recruitment and appointment of new trustees**

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they can be proposed for reappointment.

##### **Organisational structure**

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

Among the Trustees there are 2 TB survivors, 3 doctors, 1 nurse, 3 experienced managers of the voluntary sector, 4 women and 4 men.

##### **Induction and training of new trustees**

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

##### **Wider network**

TB Alert follows the International Union against Tuberculosis and Lung Disease (IUATLD) and is affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Related parties**

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India which either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03606528 (England and Wales)

##### **Registered Charity number**

1071886

##### **Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Trustees**

Dr P Davies  
Mr P J Sommerfeld  
Mr P Varma  
Dr M Dediccoat  
Ms J Dosanjh-Elton  
Dr S Ahmad (resigned 2/4/2025)  
Ms S Chawla  
Ms L Brogelli  
Dr N Ashby (appointed 26/4/2024)

##### **Independent Examiner**

Dr Shona F Wardrop C.A.  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Solicitors**

Laytons  
Pinners Hall  
105-108 Old Broad Street  
London  
EC2N 1ER

##### **Bankers**

HSBC Bank plc  
31 Euston Road  
London  
NW1 2ST

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of TB Alert for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TB ALERT**

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**Independent examiner's report to the trustees of TB Alert ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr Shona F Wardrop C.A.  
The Institute of Chartered Accountants of Scotland

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

**TB ALERT****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 111,633                    | 22,223                   | 133,856                     | 51,027                      |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| UK Programmes                      |       | 114                        | 4,000                    | 4,114                       | 4,962                       |
| Investment income                  | 3     | 3,286                      | -                        | 3,286                       | 2,248                       |
| <b>Total</b>                       |       | <u>115,033</u>             | <u>26,223</u>            | <u>141,256</u>              | <u>58,237</u>               |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 960                        | -                        | 960                         | 2,343                       |
| <b>Charitable activities</b>       | 6     |                            |                          |                             |                             |
| UK Programmes                      |       | 12,027                     | 2,333                    | 14,360                      | 12,594                      |
| International Programmes           |       | 37,440                     | 6                        | 37,446                      | 52,606                      |
| <b>Total</b>                       |       | <u>50,427</u>              | <u>2,339</u>             | <u>52,766</u>               | <u>67,543</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 64,606                     | 23,884                   | 88,490                      | (9,306)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 120,238                    | 12,006                   | 132,244                     | 141,550                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>184,844</u></u>      | <u><u>35,890</u></u>     | <u><u>220,734</u></u>       | <u><u>132,244</u></u>       |

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2025**

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 12    | 226                        | -                        | 226                         | 2,168                       |
| Cash at bank                                 |       | 186,603                    | 35,890                   | 222,493                     | 133,800                     |
|                                              |       | 186,829                    | 35,890                   | 222,719                     | 135,968                     |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 13    | (1,985)                    | -                        | (1,985)                     | (3,724)                     |
| <b>NET CURRENT ASSETS</b>                    |       | 184,844                    | 35,890                   | 220,734                     | 132,244                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 184,844                    | 35,890                   | 220,734                     | 132,244                     |
| <b>NET ASSETS</b>                            |       | 184,844                    | 35,890                   | 220,734                     | 132,244                     |
| <b>FUNDS</b>                                 | 14    |                            |                          |                             |                             |
| Unrestricted funds                           |       |                            |                          | 184,844                     | 120,238                     |
| Restricted funds                             |       |                            |                          | 35,890                      | 12,006                      |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | 220,734                     | 132,244                     |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr P J Sommerfeld - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

For legacies, entitlement is taken as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Cost of generating funds**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

#### **Charitable activities**

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

#### **Allocation and apportionment of costs**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****2. DONATIONS AND LEGACIES**

|                        | 2025           | 2024          |
|------------------------|----------------|---------------|
|                        | £              | £             |
| Trusts and Foundations | 8,251          | 25,126        |
| Donations              | 44,870         | 22,658        |
| Gift aid               | 1,149          | 3,243         |
| Legacies               | 79,586         | -             |
|                        | <u>133,856</u> | <u>51,027</u> |

**3. INVESTMENT INCOME**

|                          | 2025         | 2024         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Deposit account interest | <u>3,286</u> | <u>2,248</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|               | 2025         | 2024         |
|---------------|--------------|--------------|
|               | £            | £            |
| UK Programmes | <u>4,114</u> | <u>4,962</u> |

**5. RAISING FUNDS****Raising donations and legacies**

|                   | 2025       | 2024         |
|-------------------|------------|--------------|
|                   | £          | £            |
| Fundraising costs | <u>960</u> | <u>2,343</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | 2025          | 2024          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Direct Cost              |               |               |
| UK Programmes            | 14,360        | 12,594        |
| International Programmes | <u>37,446</u> | <u>52,606</u> |
|                          | <u>51,806</u> | <u>65,200</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                                                            | 2025          | 2024          |
|------------------------------------------------------------|---------------|---------------|
|                                                            | £             | £             |
| Programme activities, including staff and associated costs | 10,555        | 9,149         |
| Organisational costs                                       | 2,627         | 2,365         |
| Programme activities                                       | 37,490        | 52,606        |
| Accounts scrutiny costs                                    | 1,134         | 1,080         |
|                                                            | <u>51,806</u> | <u>65,200</u> |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                         | 2025         | 2024         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Independent Examination | <u>1,134</u> | <u>1,080</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------------------|-------------------------|-----------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                         |                       |                  |
| Donations and legacies            | 39,027                  | 12,000                | 51,027           |
| <b>Charitable activities</b>      |                         |                       |                  |
| UK Programmes                     | 4,962                   | -                     | 4,962            |
| Investment income                 | 2,248                   | -                     | 2,248            |
| <b>Total</b>                      | <u>46,237</u>           | <u>12,000</u>         | <u>58,237</u>    |
| <b>EXPENDITURE ON</b>             |                         |                       |                  |
| Raising funds                     | 2,343                   | -                     | 2,343            |
| <b>Charitable activities</b>      |                         |                       |                  |
| UK Programmes                     | 12,594                  | -                     | 12,594           |
| International Programmes          | 52,606                  | -                     | 52,606           |
| <b>Total</b>                      | <u>67,543</u>           | <u>-</u>              | <u>67,543</u>    |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------------|----------------------------|--------------------------|---------------------|
| <b>NET INCOME/(EXPENDITURE)</b>        | (21,306)                   | 12,000                   | (9,306)             |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward            | 141,544                    | 6                        | 141,550             |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <u>120,238</u>             | <u>12,006</u>            | <u>132,244</u>      |

**11. STAFF COSTS**

The charity has no employees but has 3 part time people acting as paid independent providers of services.

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2025<br>£  | 2024<br>£    |
|--------------------------------|------------|--------------|
| Trade debtors                  | -          | 500          |
| Other debtors                  | -          | 1,450        |
| Prepayments and accrued income | 226        | 218          |
|                                | <u>226</u> | <u>2,168</u> |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2025<br>£    | 2024<br>£    |
|------------------------------|--------------|--------------|
| Trade creditors              | -            | 2,673        |
| Accruals and deferred income | 1,985        | 1,051        |
|                              | <u>1,985</u> | <u>3,724</u> |

**14. MOVEMENT IN FUNDS**

|                                    | At 1/4/24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/25<br>£ |
|------------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>          |                |                                  |                    |
| General fund                       | 120,238        | 64,606                           | 184,844            |
| <br><b>Restricted funds</b>        |                |                                  |                    |
| Ukraine Appeal                     | 6              | (6)                              | -                  |
| TB Mucin Research                  | 12,000         | 18,432                           | 30,432             |
| Pragmatic                          | -              | 1,667                            | 1,667              |
| Online Training Module Development | -              | 3,791                            | 3,791              |
|                                    | <u>12,006</u>  | <u>23,884</u>                    | <u>35,890</u>      |
| <br><b>TOTAL FUNDS</b>             | <u>132,244</u> | <u>88,490</u>                    | <u>220,734</u>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025****14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 115,033                    | (50,427)                   | 64,606                    |
| <b>Restricted funds</b>            |                            |                            |                           |
| Ukraine Appeal                     | -                          | (6)                        | (6)                       |
| TB Mucin Research                  | 18,432                     | -                          | 18,432                    |
| Pragmatic                          | 4,000                      | (2,333)                    | 1,667                     |
| Online Training Module Development | 3,791                      | -                          | 3,791                     |
|                                    | <u>26,223</u>              | <u>(2,339)</u>             | <u>23,884</u>             |
| <b>TOTAL FUNDS</b>                 | <u>141,256</u>             | <u>(52,766)</u>            | <u>88,490</u>             |

**Comparatives for movement in funds**

|                           | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 141,544        | (21,306)                         | 120,238            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Ukraine Appeal            | 6              | -                                | 6                  |
| TB Mucin Research         | -              | 12,000                           | 12,000             |
|                           | <u>6</u>       | <u>12,000</u>                    | <u>12,006</u>      |
| <b>TOTAL FUNDS</b>        | <u>141,550</u> | <u>(9,306)</u>                   | <u>132,244</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 46,237                     | (67,543)                   | (21,306)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| TB Mucin Research         | 12,000                     | -                          | 12,000                    |
| <b>TOTAL FUNDS</b>        | <u>58,237</u>              | <u>(67,543)</u>            | <u>(9,306)</u>            |

**14. MOVEMENT IN FUNDS - continued**

**Delhi Divine Project:** Programme for community awareness of TB, and support to individuals affected, in a population of 500 000 in the Northern suburbs of Delhi.

**Ukraine Appeal:** An Appeal to supporters of TB Alert following the Russian invasion of Ukraine, for humanitarian support. The funds received were used for improvements at a centre for internally displaced children in the city of Poltava.

**TB Mucin Research:** These funds are restricted to work investigating the properties of TBmucin, a possible alternative to antibiotics for the treatment of TB.

**15. CONTINGENT LIABILITIES**

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**TB ALERT****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                            | 2025<br>£          | 2024<br>£           |
|------------------------------------------------------------|--------------------|---------------------|
| <b>INCOME AND ENDOWMENTS</b>                               |                    |                     |
| <b>Donations and legacies</b>                              |                    |                     |
| Trusts and Foundations                                     | 8,251              | 25,126              |
| Donations                                                  | 44,870             | 22,658              |
| Gift aid                                                   | 1,149              | 3,243               |
| Legacies                                                   | 79,586             | -                   |
|                                                            | <hr/> 133,856      | <hr/> 51,027        |
| <b>Investment income</b>                                   |                    |                     |
| Deposit account interest                                   | 3,286              | 2,248               |
| <b>Charitable activities</b>                               |                    |                     |
| UK Programmes                                              | <hr/> 4,114        | <hr/> 4,962         |
| <b>Total incoming resources</b>                            | <hr/> 141,256      | <hr/> 58,237        |
| <b>EXPENDITURE</b>                                         |                    |                     |
| <b>Raising donations and legacies</b>                      |                    |                     |
| Fundraising costs                                          | 960                | 2,343               |
| <b>Charitable activities</b>                               |                    |                     |
| Programme activities, including staff and associated costs | 10,555             | 9,149               |
| Organisational costs                                       | 2,627              | 2,365               |
| Programme activities                                       | 37,490             | 52,606              |
| Accounts scrutiny costs                                    | 1,134              | 1,080               |
|                                                            | <hr/> 51,806       | <hr/> 65,200        |
| Total resources expended                                   | <hr/> 52,766       | <hr/> 67,543        |
| <b>Net income/(expenditure)</b>                            | <hr/> <hr/> 88,490 | <hr/> <hr/> (9,306) |

This page does not form part of the statutory financial statements

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**FOR THE YEAR ENDED 31 MARCH 2025**

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**TB ALERT**

England & Wales - Charity number 1071886

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# Accounts

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REGISTERED COMPANY NUMBER: 03606528 (England and Wales)  
REGISTERED CHARITY NUMBER: 1071886

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**TB ALERT**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

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**FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our objects, as defined in our Memorandum of Association, are:

- (a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.
- (b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

**Our vision** is the control and the ultimate eradication of TB.

**Our mission** is to increase access to effective treatment for all.

**Strategic Objectives** . The charity's current strategic plan contains five key objectives to:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth.



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**The Global Context**

The Achievements and Performance section describes our main activities and the people we work to help. All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation (WHO) declared in 1993. Tuberculosis is today the leading cause of death worldwide from an infectious disease and killed 1.25 million people in 2023 (WHO Global TB Report 2024). Most deaths occur because patients do not know a cure is available or have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet it can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive, or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive (ie 'ordinary') TB are effective and low cost. A new regimen lasting 4 instead of 6 months has been approved by WHO but because it includes a relatively expensive drug, Rifapentine, it has so far been little used. TB drugs can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. After 102 years, BCG, for all its limitations, remains the only vaccine against TB. Unlike the global effort that developed vaccines against Covid 19 in less than a year, TB is not given the same attention and resources.

Nonetheless, we are now in an exciting time for action against TB. Research is finally bearing fruit. There is renewed energy in seeking a better vaccine, with optimism that at least one of the candidate products currently under trial will lead to a new vaccine in use about 5 years from now. For treatment, a range of new regimens and drugs are under trial. There is real hope that affordable and accessible regimens of 4 months or less will soon be available. Already, two new regimens for drug-resistant TB, bringing treatment length down from 2 years to 6 months, have been recently approved by WHO and are now being rolled out in many countries. Further developments in diagnostic tools are also promising but last year still only just over half of new diagnoses (52%) of individuals diagnosed with active TB, were tested with old-style sputum tests rather than the best available modern tool that offers diagnosis within a couple of hours rather than weeks. WHO has also launched a campaign with emphasis on treating latent TB (Infection that is not active) to prevent active TB developing.

The United Nations High Level Meeting on TB in September 2023 gave a new impetus to efforts to overcome TB. The Political Declaration agreed by all member-states has real targets covering many of the issues above. There is hope that these will be translated into real political will to act on TB and achieve the WHO target of making it a rare disease by 2030.

Many people think TB was eradicated in the UK. It never was. Although numbers have declined in recent years there are still almost 5,000 cases each year (UK Health Security Agency 2023 'Latest News and Updates from the TB National Unit' for England plus estimates from the other 3 nations).

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis. The theme running through all our work is community action complementing the medical services of governmental TB programmes.



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Due to financial pressures as a result of the Covid pandemic and changes in recent years to the availability of statutory grant opportunities, at the end of 2020 TB Alert was forced to drastically reduce its level of activity in order to remain solvent. It has, however, managed to continue meaningful impact. During 2023-24 TB Alert continued to support its successful sister organisation in India and to continue some work in the United Kingdom, operating with a voluntary Executive Trustee, inputs from other Trustees, and three very part-time paid staff.

We continue to receive income from individual donors, small trusts and the occasional legacy but we are not in receipt of any statutory, company or major trust grants. As a strategic decision, we maintain some activity in the UK but focus our efforts on maintaining provision of core funding to our sister organisation, TB Alert India (TBAI), plus support of a specific project in Delhi, as described below.

At the same time, we look for opportunities to regain our previous level of impact, given that as deaths from Covid have been much reduced by vaccination programmes, TB is once again the greatest cause of death globally from an infectious disease, affecting 10.8 million individuals and causing 1.25 million deaths in 2023 (WHO Global TB Report 2024).

A recent legacy, while not sufficient for us to start employing staff again, is allowing us to work toward resurgence by new activity on social media, website, research, healthcare staff training initiatives and fundraising.

Significant aspects of work over the past year include:

Work in India: The core support we give to our sister organisation TBAI continues to have a great multiplier effect, allowing them to obtain project grants from large international donors (USAID, Global Fund, etc) and others such that at present they have programmes with several hundred staff across 7 Indian States ([www.tbalertindia.org](http://www.tbalertindia.org)). There is thus impact on populations totalling several million plus direct care for many thousands of people.

We are also the prime donor for Delhi Divine Project in the Northern suburbs of Delhi, supplementing medical provision and ensuring community support to individuals with TB to access diagnosis and then through the long months of treatment. Given the importance locally of this Delhi initiative, the Government of India has just decided to supplement its funding.

The success of TBAI, supported by our provision of core funding, has also recently been demonstrated by them being one of only 28 out of 600 applicants worldwide to be successful under Wave 11 of the Stop TB Reach programme for innovative work in reaching people in need of TB care.

Research Support: We do not undertake research itself but activity related to research is an increasing part of our work.

a) We provide an organisational home for donations for work to explore the possible value as a cure for TB of Tuberculumucin, originally developed in then Czechoslovakia in the 1910s. At that time there were positive scientific papers in the German-speaking world and successful treatment of people with TB up until the late 1930s when Nazism and war stopped scientific progress. A joint Steering Committee with University College London was set up this year and initial work is being undertaken to understand exactly what TBmucin is and whether it might indeed have a positive effect.

Its potential importance is that as a derivative of Mycobacterium TB itself, it is not an antibiotic and so might offer a route to TB treatment not liable to anti-microbial resistance (AMR).

b) We have continued to work as a co-investigator on the RID-TB research project at University College London (UCL) on detection and treatment of latent TB, funded by the UK government's National Institute for Health and Care Research (NIHR). We facilitate patient and public involvement (PPI) to help ensure the research best meets the needs of affected individuals and communities.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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c) We are also beginning PPI work on a new study at UCL, aiming to identify genetic markers that will identify people whose latent TB is more likely to progress to active disease. Alongside this, we are supporting another clinician/researcher at UCL who is convening a group of ex-patients who can, over the coming years, be trained and supported to provide PPI support to many different research projects as and when they arise.

d) We also commonly receive approaches from other researchers seeking assistance with PPI. We help them with advice, support their funding applications, and link them to affected individuals where appropriate.

e) Our Executive Trustee sits as a member of the UNITE4TB Community Advisory Group. U4TB is a massive research programme of platform trials, funded largely by the European Union, which is testing a large range of new TB regimens with a view to identifying those which will radically reduce TB treatment time.

Supporting individuals affected by TB: We provide comprehensive information and peer support through our dedicated TB information service. Individuals concerned about TB can contact us by phone, email, or via our online forum, where they can connect with others who have personal experience of TB, access reliable information and be signposted to services. This service attracts enquiries from around the world. While we offer general information and guidance, we always emphasise the importance of consulting with qualified healthcare professionals for personalised medical advice.

Mutual support among individuals affected by TB: We continue to support TB Action Group, known as T-BAG. This is the one group in Britain that offers a mutual support network for individuals affected by TB which is often of great help to people recently diagnosed with the disease. Its members are also called upon to provide input to healthcare staff training events. In addition, they can engage in advocacy for greater action on TB.

Without staff support, T-BAG has found it difficult to be as active as it would like but recent volunteer engagement in its administration by one of its members gives optimism that it can be resurrected. In addition, we have been working with Queen Mary University London which is seeking to create a TB Centre which would include a base for T-BAG.

Raising TB awareness: TB Alert actively engages in raising awareness about TB. This year, we partnered with BHA for Equality to deliver a social media campaign for World TB Day. Our free TB resources continue to be accessed by TB patients and healthcare professionals through our website [www.thetruthabouttb.org](http://www.thetruthabouttb.org). We are also supporting the production of updated patient information with the NHS and as part of ongoing clinical trials.

Building capacity through training: TB Alert has a strong track record of delivering training programmes for healthcare and community workers. We are excited to announce that our recent bid to the Global TB Alliance for Drug Development has been successful. This funding will enable us to develop a new online training module. This followed an approach from the Alliance to use TB Alert's innovative TB "Snakes and Ladders" game, which illustrates TB care challenges, in their activities.

Information Support: We also receive queries from TB nurses relating to the set of TB information leaflets that we developed and which are available free of charge on our website ([www.tbalert.org](http://www.tbalert.org)). These are currently being revised by the NHS and we are helping in that process.

Advocacy for action against TB: Tuberculosis continues globally to receive less attention and funding than it deserves as the greatest killer by infectious disease. We engage, therefore, with various networks of health and development NGOs. In 2023-24 this meant pressing the then government to make a generous pledge toward the replenishment for the next 3-year period of the Global Fund against HIV, TB and Malaria, joining with other nations in raising the Fund's resources by 30%. We were disappointed that government instead reduced its support by 23% but at least we have reason to believe that without these advocacy efforts, the cut would have been much worse at almost 50%.

We were happier that our representations, made with other NGOs, helped to achieve a positive UK input to the UN High Level Meeting (UN-HLM) on TB of Heads of State or their senior representatives in September 2023. The UK government was active in shepherding the generally positive Political Declaration (The outcome of an HLM), through some difficult moments, and also announced additional funding for research into new drugs and regimens by the TB Global Alliance.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The UN-HLM Declaration, adopted by all member states, signals acceleration by governments of efforts against TB. Certainly, many governments, especially those of countries with high TB burdens, are using it as a framework to develop and measure their TB activity. This means there is still some optimism that the World Health Organization target of making TB a rare disease by 2030 will still be achieved.

Fundraising Volunteers: Our work would not be possible without the amazing contributions and efforts of our fundraisers to help us save lives from TB who have run the extra mile, scaled great heights or made us the benefitting charity of an internal RAF boxing competition.

At our current size, we are especially grateful for the occasional legacy, and very much appreciate our individual donors who continue their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

## **FINANCIAL REVIEW**

### **Financial position**

Thanks to a legacy received near the end of the previous financial year, the year 2023-24 saw a reduced drain on reserves. Nonetheless, our resources continued to be insufficient to allow us to begin hiring full-time staff again and we continue to operate with only 3 very part-time paid individuals and a voluntary Executive Trustee, all working from home.

Our income totalled £58 237, and resources expended were £67 543 of which all but £2 390 was used on direct charitable purposes.

### **Fundraising**

We would like to thank all the individuals, trusts and foundations that have contributed to our work in the UK and overseas throughout 2023-24. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

### **Reserves policy**

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. In the second half of 2020, given the challenging operating environment due to the pandemic, our reserves came very close to these minimum requirements. Trustees, therefore, decided to significantly reduce operations. As a result, the organisation remained, and continues to be, a going concern.

The legacy combined with our reduced cost base have ensured we are now operating above our minimum reserve requirements. We continue to push forward to deliver on our purpose of fighting TB.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

### **Members' liability**

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they can be proposed for reappointment.

**Organisational structure**

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

Among the Trustees there are 2 TB survivors, 3 doctors, 1 nurse, 3 experienced managers of the voluntary sector, 4 women and 4 men.

**Induction and training of new trustees**

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

**Wider network**

TB Alert follows the International Union against Tuberculosis and Lung Disease (IUATLD) and is affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

**Related parties**

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India which either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03606528 (England and Wales)

**Registered Charity number**

1071886

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

Dr P Davies  
Mr P J Sommerfeld  
Mr P Varma  
Dr M Dedicoat  
Ms J Dosanjh-Elton  
Dr S Ahmad  
Ms S Chawla  
Ms L Brogelli

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Dr Shona F Wardrop C.A.  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Laytons  
Pinners Hall  
105-108 Old Broad Street  
London  
EC2N 1ER

**Bankers**

HSBC Bank plc  
31 Euston Road  
London  
NW1 2ST

Approved by order of the board of trustees on 29 October 2024 and signed on its behalf by:

  
.....  
Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TB ALERT**

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**Independent examiner's report to the trustees of TB Alert ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

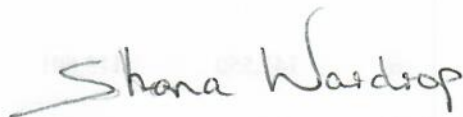
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dr Shona F Wardrop C.A.  
The Institute of Chartered Accountants of Scotland

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: ..... 20/11/24 .....

**TB ALERT**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 39,027                     | 12,000                   | 51,027                      | 86,866                      |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| UK Programmes                      |       | 4,962                      | -                        | 4,962                       | 10,424                      |
| Investment income                  | 3     | 2,248                      | -                        | 2,248                       | 586                         |
| <b>Total</b>                       |       | <u>46,237</u>              | <u>12,000</u>            | <u>58,237</u>               | <u>97,876</u>               |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 2,343                      | -                        | 2,343                       | 1,042                       |
| <b>Charitable activities</b>       | 6     |                            |                          |                             |                             |
| UK Programmes                      |       | 12,594                     | -                        | 12,594                      | 14,234                      |
| International Programmes           |       | 52,606                     | -                        | 52,606                      | 54,941                      |
| <b>Total</b>                       |       | <u>67,543</u>              | <u>-</u>                 | <u>67,543</u>               | <u>70,217</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (21,306)                   | 12,000                   | (9,306)                     | 27,659                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 141,544                    | 6                        | 141,550                     | 113,891                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>120,238</u></u>      | <u><u>12,006</u></u>     | <u><u>132,244</u></u>       | <u><u>141,550</u></u>       |

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2024**

|                                              | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 2024 Total funds<br>£ | 2023 Total funds<br>£ |
|----------------------------------------------|-------|-------------------------|-----------------------|-----------------------|-----------------------|
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                       |                       |
| Debtors                                      | 12    | 2,168                   | -                     | 2,168                 | 6,987                 |
| Cash at bank                                 |       | 121,794                 | 12,006                | 133,800               | 138,237               |
|                                              |       | 123,962                 | 12,006                | 135,968               | 145,224               |
| <b>CREDITORS</b>                             |       |                         |                       |                       |                       |
| Amounts falling due within one year          | 13    | (3,724)                 | -                     | (3,724)               | (3,674)               |
| <b>NET CURRENT ASSETS</b>                    |       | 120,238                 | 12,006                | 132,244               | 141,550               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 120,238                 | 12,006                | 132,244               | 141,550               |
| <b>NET ASSETS</b>                            |       | 120,238                 | 12,006                | 132,244               | 141,550               |
| <b>FUNDS</b>                                 | 14    |                         |                       |                       |                       |
| Unrestricted funds                           |       |                         |                       | 120,238               | 141,544               |
| Restricted funds                             |       |                         |                       | 12,006                | 6                     |
| <b>TOTAL FUNDS</b>                           |       |                         |                       | 132,244               | 141,550               |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

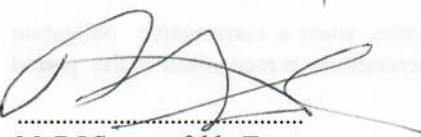
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2024 and were signed on its behalf by:

  
Mr P J Sommerfeld - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Cost of generating funds**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

**Charitable activities**

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

**Allocation and apportionment of costs**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024****2. DONATIONS AND LEGACIES**

|                        | 2024          | 2023          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Trusts and Foundations | 25,126        | 13,375        |
| Donations              | 22,658        | 18,771        |
| Gift aid               | 3,243         | 2,871         |
| Legacies               | -             | 51,849        |
|                        | <u>51,027</u> | <u>86,866</u> |

**3. INVESTMENT INCOME**

|                          | 2024         | 2023       |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | <u>2,248</u> | <u>586</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|               | Activity      | 2024         | 2023          |
|---------------|---------------|--------------|---------------|
|               |               | £            | £             |
| UK Programmes | UK Programmes | <u>4,962</u> | <u>10,424</u> |

**5. RAISING FUNDS****Raising donations and legacies**

|                   | 2024         | 2023         |
|-------------------|--------------|--------------|
|                   | £            | £            |
| Fundraising costs | <u>2,343</u> | <u>1,042</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | 2024          | 2023          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Direct Cost              |               |               |
| UK Programmes            | 12,594        | 38,000        |
| International Programmes | <u>52,606</u> | <u>31,175</u> |
|                          | <u>65,200</u> | <u>69,175</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                                                            | 2024          | 2023          |
|------------------------------------------------------------|---------------|---------------|
|                                                            | £             | £             |
| Programme activities, including staff and associated costs | 9,149         | 11,641        |
| Organisational costs                                       | 2,365         | 1,257         |
| Programme activities                                       | 52,606        | 55,257        |
| Accounts scrutiny costs                                    | 1,080         | 1,020         |
|                                                            | <u>65,200</u> | <u>69,175</u> |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                         | 2024         | 2023         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Independent Examination | <u>1,080</u> | <u>1,020</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds | Restricted funds | Total funds   |
|-----------------------------------|--------------------|------------------|---------------|
|                                   | £                  | £                | £             |
| <b>INCOME AND ENDOWMENTS FROM</b> |                    |                  |               |
| Donations and legacies            | 79,790             | 7,076            | 86,866        |
| <b>Charitable activities</b>      |                    |                  |               |
| UK Programmes                     | 10,424             | -                | 10,424        |
| Investment income                 | 586                | -                | 586           |
| <b>Total</b>                      | <u>90,800</u>      | <u>7,076</u>     | <u>97,876</u> |
| <b>EXPENDITURE ON</b>             |                    |                  |               |
| Raising funds                     | 1,042              | -                | 1,042         |
| <b>Charitable activities</b>      |                    |                  |               |
| UK Programmes                     | 14,234             | -                | 14,234        |
| International Programmes          | 23,766             | 31,175           | 54,941        |
| <b>Total</b>                      | <u>39,042</u>      | <u>31,175</u>    | <u>70,217</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>NET INCOME/(EXPENDITURE)</b>    | 51,758                     | (24,099)                 | 27,659              |
| <b>Transfers between funds</b>     | (8,071)                    | 8,071                    | -                   |
| <b>Net movement in funds</b>       | 43,687                     | (16,028)                 | 27,659              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 97,857                     | 16,034                   | 113,891             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 141,544                    | 6                        | 141,550             |

**11. STAFF COSTS**

The charity has no employees but has 3 part time people acting as paid independent providers of services.

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2024<br>£ | 2023<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 500       | 4,962     |
| Other debtors                  | 1,450     | 2,025     |
| Prepayments and accrued income | 218       | -         |
|                                | 2,168     | 6,987     |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Trade creditors              | 2,673     | -         |
| Accruals and deferred income | 1,051     | 3,674     |
|                              | 3,724     | 3,674     |

**14. MOVEMENT IN FUNDS**

|                           | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 141,544        | (21,306)                         | 120,238            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Ukraine Appeal            | 6              | -                                | 6                  |
| TB Mucin Research         | -              | 12,000                           | 12,000             |
|                           | 6              | 12,000                           | 12,006             |
| <b>TOTAL FUNDS</b>        | 141,550        | (9,306)                          | 132,244            |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 46,237                     | (67,543)                   | (21,306)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| TB Mucin Research         | 12,000                     | -                          | 12,000                    |
| <b>TOTAL FUNDS</b>        | <u>58,237</u>              | <u>(67,543)</u>            | <u>(9,306)</u>            |

**Comparatives for movement in funds**

|                              | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/23<br>£ |
|------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>    |                |                                  |                                    |                    |
| General fund                 | 97,857         | 51,758                           | (8,071)                            | 141,544            |
| <b>Restricted funds</b>      |                |                                  |                                    |                    |
| India - Delhi Divine Project | 16,034         | (24,105)                         | 8,071                              | -                  |
| Ukraine Appeal               | -              | 6                                | -                                  | 6                  |
|                              | <u>16,034</u>  | <u>(24,099)</u>                  | <u>8,071</u>                       | <u>6</u>           |
| <b>TOTAL FUNDS</b>           | <u>113,891</u> | <u>27,659</u>                    | <u>-</u>                           | <u>141,550</u>     |

Comparative net movement in funds, included in the above are as follows:

|                              | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>    |                            |                            |                           |
| General fund                 | 90,800                     | (39,042)                   | 51,758                    |
| <b>Restricted funds</b>      |                            |                            |                           |
| India - Delhi Divine Project | 5,000                      | (29,105)                   | (24,105)                  |
| Ukraine Appeal               | 2,076                      | (2,070)                    | 6                         |
|                              | <u>7,076</u>               | <u>(31,175)</u>            | <u>(24,099)</u>           |
| <b>TOTAL FUNDS</b>           | <u>97,876</u>              | <u>(70,217)</u>            | <u>27,659</u>             |

**14. MOVEMENT IN FUNDS - continued**

**Delhi Divine Project:** Programme for community awareness of TB, and support to individuals affected, in a population of 500 000 in the Northern suburbs of Delhi.

**Ukraine Appeal:** An Appeal to supporters of TB Alert following the Russian invasion of Ukraine, for humanitarian support. The funds received were used for improvements at a centre for internally displaced children in the city of Poltava.

**TB Mucin Research:** These funds are restricted to work investigating the properties of TBmucin, a possible alternative to anti biotics for the treatment of TB.

**15. CONTINGENT LIABILITIES**

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**TB ALERT**

England & Wales - Charity number 1071886

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# Accounts

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REGISTERED COMPANY NUMBER: 03606528 (England and Wales)  
REGISTERED CHARITY NUMBER: 1071886

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**TB ALERT**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**TB ALERT**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our objects, as defined in our Memorandum of Association, are:

- (a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.
- (b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

**Our vision** is the control and the ultimate eradication of TB.

**Our mission** is to increase access to effective treatment for all.

**Strategic Objectives.** The charity's current strategic plan contains five key objectives to:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

###### **The Global Context**

The Achievements and Performance section describes our main activities and the people we work to help. All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation (WHO) declared in 1993. Tuberculosis is today the leading cause of death worldwide from an infectious disease and killed 1.3 million people in 2022 (WHO Global TB Report 2023). A serious impact of the Covid pandemic was that attention and resources were removed from TB. The resulting downturn in TB diagnoses and care is only now being overcome, with high rates of diagnosis in 2022.

Most deaths occur because patients do not know a cure is available or have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet it can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive, or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive (ie 'ordinary') TB are effective and low cost. A new regimen lasting 4 instead of 6 months has been approved by WHO but because it includes a relatively expensive drug, Rifapentine, it has so far been little used. TB drugs can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. After 101 years, BCG, for all its limitations, remains the only vaccine against TB. Unlike the global effort that developed vaccines against Covid 19 in less than a year, TB is not given the same attention and resources.

Nonetheless, research into TB is finally beginning to bear fruit. There is renewed energy in seeking a better vaccine, with optimism that at least one of the candidate products currently under trial will lead to a new vaccine in use about 5 years from now. For treatment, a range of new regimens and drugs are under trial such that there is hope that affordable and accessible regimens of 4 months or less will soon be available. Already, two new regimens for drug-resistant TB, bringing treatment length down from 2 years to 6 months, have been recently approved by WHO and are now being rolled out in many countries. Further developments in diagnostic tools are also promising but last year still a third of individuals diagnosed with active TB, were tested with old-style sputum tests rather than the best available modern tool that offers diagnosis within a couple of hours rather than weeks. WHO has also launched a campaign with emphasis on treating latent TB (Infection that is not active), activity that especially calls for the community emphasis in which TB Alert specialises.

We hope that the United Nations High Level Meeting that took place in September 2023 will give new energy to efforts to overcome TB. The Political Declaration agreed by all member-states has real targets covering many of the issues mentioned above. There is hope that these will be translated into real political will to act on TB and achieve the WHO target of making it a rare disease by as soon as 2030.

Many people think TB was eradicated in the UK. It never was. Although numbers have declined in recent years there are still almost 5,000 cases each year (UK Health Security Agency 2023 'Latest News and Updates from the TB National Unit' for England plus estimates from the other 3 nations).

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis.

**TB ALERT**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Due to financial pressures as a result of the Covid pandemic and changes in recent years to the availability of statutory grant opportunities, at the end of 2020 TB Alert was forced to drastically reduce its level of activity in order to remain solvent. It has, however, managed to continue meaningful impact. During 2022-23 TB Alert supported its successful sister organisation in India and continued some work in the United Kingdom, operating with a voluntary Executive Trustee, inputs from other Trustees, and three very part-time paid staff.

We continue to receive income from individual donors, trusts and the occasional legacy but we are not at present in receipt of any statutory, company or major trust grants. As a strategic decision, we maintain some activity in the UK but focus our efforts on maintaining provision of core funding to our sister organisation, TB Alert India (TBAI), plus support of a specific project in Delhi, as described below.

At the same time, we look for opportunities to regain our previous level of output and impact, given that since Covid, TB is the greatest cause of death from an infectious disease, affecting 10.6 million individuals and causing 1.3 million deaths in 2022 (WHO Global TB Report 2023).

Significant aspects of work over the past year include:

Work in India: The core support we give to our sister organisation TBAI has a great multiplier effect, allowing them to obtain project grants from large international donors and others such that at present they have programmes with several hundred staff across a number of Indian States ([www.tbalertindia.org](http://www.tbalertindia.org)). There is thus impact on populations totalling several million plus direct care for many thousands of people. We are also the prime donor for Delhi Divine Project in the Northern suburbs of Delhi, supplementing medical provision and ensuring community support to individuals with TB to access diagnosis and then through the long months of treatment.

Research Support: We have continued to work as a co-investigator on the RID-TB research project at University College London (UCL), funded by the UK government's National Institute for Health and Care Research (NIHR). We facilitate patient and public involvement (PPI) to ensure the research is structured in ways which, when rolled out in the real world, best meet the needs of affected individuals and communities. We also provide the studies with expert communications support to ensure that people who enrol as participants understand the purposes of the studies and receive the support they need during the course of the research. During the year, a further research project at UCL on which we provided PPI support was approved by the NIHR and we will continue to support this project when it is formally launched around March 2024.

We also commonly receive approaches from other researchers seeking assistance with PPI and help them with advice and support their funding applications and link them to affected individuals where appropriate.

A new initiative is to provide an organisational home for donations for work to explore the possible value as a cure for TB of Tuberculomucin, originally developed in then Czechoslovakia in the 1920s. At that time there were positive scientific papers in the German-speaking world and initial successful use with people with TB up until the late 1930s when Nazism and war stopped scientific progress.

Mutual support among individuals affected by TB: We continue to support TB Action Group, known as T-BAG. This is the one group in Britain that is a mutual support network for individuals affected by TB.

Communications and Social Media: Our TB information service, which provides information and support by telephone, email and through an online forum, has attracted enquiries from people affected by TB around the world. We have worked with the UK Health Security Agency and NHS England to develop a TB health inclusion toolkit; and worked with BHA for Equality to produce and deliver a social media campaign for World TB Day that highlighted the increase in delayed diagnosis for TB and how to recognise early symptoms.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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Helpline Information: We continue to respond to enquiries coming by phone or online, from members of the public, usually individuals or someone close to them, recently diagnosed with TB. We are always careful to explain that we can provide general knowledge about TB but for specific personal medical advice they need to speak to their doctor or TB nurse.

We also receive queries from TB nurses relating to the set of TB information leaflets that we developed and which are available free of charge on our website ([www.tbalert.org](http://www.tbalert.org)). These are currently being revised by the NHS and we are helping in that process.

Fundraising Volunteers: Our work would not be possible without the amazing contributions and efforts of our fundraisers to help us save lives from TB who have run the extra mile, scaled great heights or most recently made us the benefitting charity of an internal RAF boxing competition.

Ukraine Appeal: The Russian invasion of Ukraine in February 2022 led to great displacement of people within the country and to a wave of refugees leaving it, with consequential concern for the continuation of TB services and for individuals already undergoing treatment. We made a special appeal to our supporters for help with work inside the country, making it clear that this would be humanitarian and not necessarily linked directly to TB work. We were happy as a result to be able to fund provision first of a soft surface, ensuring safety at a playground, and then refurbishment of the kitchen, in a centre for displaced children in Poltava; run by a local group, Hope for Life.

Advocacy for action against TB: Tuberculosis continues globally to receive less attention and funding than it deserves as the greatest killer by infectious disease. We were active, therefore, with NGOs from HIV and malaria, in pressing the government to make a generous pledge to the replenishment for the next 3-year period to the Global Fund against HIV, TB and Malaria. We were disappointed that government instead reduced its support by 23% but at least we have reason to believe that without these advocacy efforts, the cut would have been much worse at almost 50%. We were happier that our representations, made with other NGOs, helped to achieve a positive UK input to the UN High Level Meeting (UN-HLM) of Heads of State or senior representatives on Tuberculosis in September 2023. The UK government was active in shepherding the generally positive Political Declaration (The outcome of an HLM), through some difficult moments, and also announced additional funding for research into new drugs and regimens by the TB Global Alliance.

We hope that the UN-HLM Declaration, adopted by all member states, signals acceleration by governments of efforts against TB such that the World Health Organization target of making TB a rare disease by 2030 will still be achieved.

We are very grateful for a generous legacy and very much appreciate that almost all of our regular individual donors have continued their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

## **FINANCIAL REVIEW**

### **Financial position**

Thanks to the legacy, the year 2022-23 saw an upturn in our finances which was very welcome following the forced retrenchment at the end of 2020. Nonetheless, the upturn was not so great as to allow us to begin hiring full-time staff again and we continue to operate with only 3 very part-time paid individuals and a voluntary Executive Trustee, all working from home.

Our income totalled £97 876, and resources expended were £70 217 of which all but £1 042 was on direct charitable purposes.

### **Fundraising**

We would like to thank all the individuals, trusts and foundations that have contributed to our work in the UK and overseas throughout 2022-23. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. In the second half of 2020, given the challenging operating environment due to the pandemic, our reserves came very close to these minimum requirements. Trustees, therefore, decided to significantly reduce operations. As a result, the organisation remained, and continues to be, a going concern.

We have since benefited from a couple of legacies which with our reduced cost base have ensured we are now operating above our minimum reserve requirements. We continue to push forward to deliver on our purpose of fighting TB.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

##### **Members' liability**

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

##### **Recruitment and appointment of new trustees**

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they can be proposed for reappointment.

##### **Organisational structure**

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

##### **Induction and training of new trustees**

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

##### **Wider network**

TB Alert follows the International Union against Tuberculosis and Lung Disease (IUATLD) and is affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Related parties**

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India which either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03606528 (England and Wales)

##### **Registered Charity number**

1071886

##### **Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Trustees**

Dr P Davies  
Mr P J Sommerfeld  
Mr P Varma  
Dr M Dedicoat  
Ms J Dosanjh-Elton  
Dr S Ahmad  
Ms S Chawla  
Ms L Brogelli

##### **Independent Examiner**

Dr Shona F Wardrop C.A.  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Solicitors**

Laytons  
Pinners Hall  
105-108 Old Broad Street  
London  
EC2N 1ER

##### **Bankers**

HSBC Bank plc  
31 Euston Road  
London  
NW1 2ST

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2023**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of TB Alert for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1<sup>st</sup> March 2024. and signed on its behalf by:

Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TB ALERT**

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**Independent examiner's report to the trustees of TB Alert ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr Shona F Wardrop C.A.  
The Institute of Chartered Accountants of Scotland

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 4<sup>th</sup> March 2024

**TB ALERT****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 79,790                     | 7,076                    | 86,866                      | 37,896                      |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| UK Programmes                      |       | 10,424                     | -                        | 10,424                      | 10,086                      |
| Investment income                  | 3     | <u>586</u>                 | <u>-</u>                 | <u>586</u>                  | <u>18</u>                   |
| <b>Total</b>                       |       | <u>90,800</u>              | <u>7,076</u>             | <u>97,876</u>               | <u>48,000</u>               |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 1,042                      | -                        | 1,042                       | 244                         |
| <b>Charitable activities</b>       | 6     |                            |                          |                             |                             |
| UK Programmes                      |       | 14,234                     | -                        | 14,234                      | 15,000                      |
| International Programmes           |       | <u>23,766</u>              | <u>31,175</u>            | <u>54,941</u>               | <u>47,631</u>               |
| <b>Total</b>                       |       | <u>39,042</u>              | <u>31,175</u>            | <u>70,217</u>               | <u>62,875</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 51,758                     | (24,099)                 | 27,659                      | (14,875)                    |
| <b>Transfers between funds</b>     | 13    | <u>(8,071)</u>             | <u>8,071</u>             | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |       | 43,687                     | (16,028)                 | 27,659                      | (14,875)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 97,857                     | 16,034                   | 113,891                     | 128,766                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>141,544</u>             | <u>6</u>                 | <u>141,550</u>              | <u>113,891</u>              |

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2023**

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 11    | 6,987                      | -                        | 6,987                       | 6,974                       |
| Cash at bank                                 |       | <u>138,231</u>             | <u>6</u>                 | <u>138,237</u>              | <u>111,877</u>              |
|                                              |       | 145,218                    | 6                        | 145,224                     | 118,851                     |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 12    | (3,674)                    | -                        | (3,674)                     | (4,960)                     |
|                                              |       | <u>141,544</u>             | <u>6</u>                 | <u>141,550</u>              | <u>113,891</u>              |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                             |                             |
|                                              |       | 141,544                    | 6                        | 141,550                     | 113,891                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                             |                             |
|                                              |       | <u>141,544</u>             | <u>6</u>                 | <u>141,550</u>              | <u>113,891</u>              |
| <b>NET ASSETS</b>                            |       |                            |                          |                             |                             |
|                                              |       | <u>141,544</u>             | <u>6</u>                 | <u>141,550</u>              | <u>113,891</u>              |
| <b>FUNDS</b>                                 |       |                            |                          |                             |                             |
|                                              | 13    |                            |                          |                             |                             |
| Unrestricted funds                           |       |                            |                          | 141,544                     | 97,857                      |
| Restricted funds                             |       |                            |                          | <u>6</u>                    | <u>16,034</u>               |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                             |                             |
|                                              |       |                            |                          | <u>141,550</u>              | <u>113,891</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1<sup>st</sup> March 2024 and were signed on its behalf by:

Mr P J Sommerfeld - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

For legacies, entitlement is taken as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Cost of generating funds**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

#### **Charitable activities**

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Allocation and apportionment of costs

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****1. ACCOUNTING POLICIES - continued****Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**2. DONATIONS AND LEGACIES**

|                        | 2023          | 2022          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Trusts and Foundations | 13,375        | 11,355        |
| Donations              | 18,771        | 22,491        |
| Gift aid               | 2,871         | 4,050         |
| Legacies               | <u>51,849</u> | <u>-</u>      |
|                        | <u>86,866</u> | <u>37,896</u> |

**3. INVESTMENT INCOME**

|                          | 2023       | 2022      |
|--------------------------|------------|-----------|
|                          | £          | £         |
| Deposit account interest | <u>586</u> | <u>18</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|               | Activity      | 2023          | 2022          |
|---------------|---------------|---------------|---------------|
|               |               | £             | £             |
| UK Programmes | UK Programmes | <u>10,424</u> | <u>10,086</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****5. RAISING FUNDS****Raising donations and legacies**

|                   | 2023         | 2022       |
|-------------------|--------------|------------|
|                   | £            | £          |
| Fundraising costs | <u>1,042</u> | <u>244</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | 2023          | 2022          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Direct Cost              |               |               |
| UK Programmes            | 38,000        | 15,000        |
| International Programmes | <u>31,175</u> | <u>47,631</u> |
|                          | <u>69,175</u> | <u>62,631</u> |

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                         | 2023         | 2022         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Independent Examination | <u>1,020</u> | <u>1,020</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|----------------------------------------|----------------------------|--------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                          |                       |
| Donations and legacies                 | 37,896                     | -                        | 37,896                |
| <b>Charitable activities</b>           |                            |                          |                       |
| UK Programmes                          | 10,086                     | -                        | 10,086                |
| Investment income                      | <u>18</u>                  | <u>-</u>                 | <u>18</u>             |
| <b>Total</b>                           | <u>48,000</u>              | <u>-</u>                 | <u>48,000</u>         |
| <br><b>EXPENDITURE ON</b>              |                            |                          |                       |
| Raising funds                          | 244                        | -                        | 244                   |
| <b>Charitable activities</b>           |                            |                          |                       |
| UK Programmes                          | 15,000                     | -                        | 15,000                |
| International Programmes               | <u>24,743</u>              | <u>22,888</u>            | <u>47,631</u>         |
| <b>Total</b>                           | <u>39,987</u>              | <u>22,888</u>            | <u>62,875</u>         |
| <br><b>NET INCOME/(EXPENDITURE)</b>    | 8,013                      | (22,888)                 | (14,875)              |
| <br><b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| Total funds brought forward            | <u>89,844</u>              | <u>38,922</u>            | <u>128,766</u>        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>97,857</u></u>       | <u><u>16,034</u></u>     | <u><u>113,891</u></u> |

**10. STAFF COSTS**

The charity has no employees but has 3 part time people acting as paid independent providers of services.

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2023         | 2022         |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 4,962        | 5,624        |
| Other debtors | <u>2,025</u> | <u>1,350</u> |
|               | <u>6,987</u> | <u>6,974</u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023         | 2022         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | <u>3,674</u> | <u>4,960</u> |

**13. MOVEMENT IN FUNDS**

|                              | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/23<br>£ |
|------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>    |                |                                  |                                    |                    |
| General fund                 | 97,857         | 51,758                           | (8,071)                            | 141,544            |
| <b>Restricted funds</b>      |                |                                  |                                    |                    |
| India - Delhi Divine Project | 16,034         | (24,105)                         | 8,071                              | -                  |
| Ukraine Appeal               | <u>-</u>       | <u>6</u>                         | <u>-</u>                           | <u>6</u>           |
|                              | <u>16,034</u>  | <u>(24,099)</u>                  | <u>8,071</u>                       | <u>6</u>           |
| <b>TOTAL FUNDS</b>           | <u>113,891</u> | <u>27,659</u>                    | <u>-</u>                           | <u>141,550</u>     |

Net movement in funds, included in the above are as follows:

|                              | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>    |                            |                            |                           |
| General fund                 | 90,800                     | (39,042)                   | 51,758                    |
| <b>Restricted funds</b>      |                            |                            |                           |
| India - Delhi Divine Project | 5,000                      | (29,105)                   | (24,105)                  |
| Ukraine Appeal               | <u>2,076</u>               | <u>(2,070)</u>             | <u>6</u>                  |
|                              | <u>7,076</u>               | <u>(31,175)</u>            | <u>(24,099)</u>           |
| <b>TOTAL FUNDS</b>           | <u>97,876</u>              | <u>(70,217)</u>            | <u>27,659</u>             |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                              | At 1/4/21<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|------------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>    |                   |                                  |                    |
| General fund                 | 89,844            | 8,013                            | 97,857             |
| <b>Restricted funds</b>      |                   |                                  |                    |
| India - Delhi Divine Project | 38,922            | (22,888)                         | 16,034             |
|                              | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>           | <u>128,766</u>    | <u>(14,875)</u>                  | <u>113,891</u>     |

Comparative net movement in funds, included in the above are as follows:

|                              | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>    |                            |                            |                           |
| General fund                 | 48,000                     | (39,987)                   | 8,013                     |
| <b>Restricted funds</b>      |                            |                            |                           |
| India - Delhi Divine Project | -                          | (22,888)                   | (22,888)                  |
|                              | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>           | <u>48,000</u>              | <u>(62,875)</u>            | <u>(14,875)</u>           |

**Delhi Divine Project:** Programme for community awareness of TB, and support to individuals affected, in a population of 500 000 in the Northern suburbs of Delhi.

**Ukraine Appeal:** An Appeal to supporters of TB Alert following the Russian invasion of Ukraine, for humanitarian support. The funds received were used for improvements at a centre for internally displaced children in the city of Poltava.

**TB ALERT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**14. CONTINGENT LIABILITIES**

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**TB ALERT**

England & Wales - Charity number 1071886

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# Accounts

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REGISTERED COMPANY NUMBER: 03606528 (England and Wales)  
REGISTERED CHARITY NUMBER: 1071886

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**TB ALERT**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**TB ALERT**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our objects, as defined in our Memorandum of Association, are:

- (a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.
- (b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

**Our vision** is the control and the ultimate eradication of TB.

**Our mission** is to increase access to effective treatment for all.

**Strategic Objectives.** The charity's current strategic plan contains five key objectives to:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

The Achievements and Performance section describes our main activities and the people we work to help. All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation declared in 1993. Tuberculosis is, apart only from Covid-19, the leading cause of death worldwide from an infectious disease and killed 1.6 million people in 2021 (WHO Global TB Report 2022). A serious impact of the Covid pandemic is that attention and resources were removed from TB, leading to 20% + reduction in the diagnosis of new infections, knocking back at least 5 years of global progress against TB.

Most deaths occur because patients do not know a cure is available or have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet it can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive, or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive (ie 'ordinary') TB are effective and low cost. New regimens lasting 4 instead of 6 months are beginning to be available but most countries still use the 6-month regimen. The drugs can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. The only vaccine we have, BCG, gives limited protection so the development of new vaccines, diagnostics and drugs plays a key part in the fight to eradicate TB.

Research into TB is finally beginning to bear fruit. As well as the 4-month regimen mentioned above, there are new drugs against resistant TB bringing treatment length down from 2 years to 6 months. WHO has also launched a new campaign with emphasis on treating latent TB (Infection that is not active), activity that especially calls for the community emphasis in which TB Alert specialises.

Many people think TB was eradicated in the UK. It never was. Although numbers have declined in recent years there are still almost 5,000 cases each year (UK Health Security Agency 2021 Report on 'Tuberculosis in England', plus estimates from the other 3 nations).

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis.

##### **Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2021-22 was the first full year of activity after severe retrenchment in order to remain solvent, following financial pressures as a result of the Covid pandemic and changes in recent years to the availability of statutory grant opportunities. Since the end of 2020, TB Alert has been operating with a voluntary Executive Trustee, inputs from other Trustees, and three very part-time paid staff.

We continue to receive income from individual donors, trusts and a couple of legacies but we are not at present in receipt of any statutory, company or major trust grants. Our activity level and expenditure are consequently reduced. As a strategic decision, we maintain some activity in the UK but focus our efforts on maintaining provision of core funding to our sister organisation, TB Alert India, plus support of a specific project in Delhi, as described below.

At the same time, we look for opportunities to regain our previous level of output and impact, given that TB remains a major global health challenge affecting 10.8 million individuals in 2021 (WHO Global TB Report 2022).

Significant aspects of work over the past year include:

*Work in India:* The core support we give to our sister organisation TB Alert India has a great multiplier effect, allowing them to obtain grants from large international donors and others such that at present they have programmes with several hundred staff across a number of Indian States. There is thus impact on populations totalling several million plus direct care for many thousands of people. We are also the prime donor for Delhi Divine Project in the Northern suburbs of Delhi, supplementing medical provision and ensuring community support to individuals with TB to access diagnosis and then through the long months of treatment.

*Research Support:* We have continued to work as a co-investigator on two research projects, IMPACT and RID-TB, at University College London funded by the UK government's National Institute for Health and Care Research (NIHR). We facilitate patient and public involvement (PPI) to ensure the research is structured in ways which, when rolled out in the real world, best meet the needs of affected individuals and communities. We also provide the studies with expert communications support to ensure that people who enrol as participants understand the purposes of the studies and receive the support they need during the course of the research.

We also commonly receive approaches from other researchers seeking assistance with PPI and help them with advice; and support their funding applications and link them to affected individuals where appropriate.

*Mutual support* among individuals affected by TB: We continue to support TB Action Group, known as T-BAG. This is the one group in Britain that is a mutual support network for individuals affected by TB. In particular, we helped prepare and follow up a meeting of the Group to resuscitate their activity.

*Communications and Social Media:* Our TB information service, which provides information and support by telephone, email and through an online forum, has attracted enquiries from people affected by TB around the world. We have worked with the UK Health Security Agency and NHS England to meet the TB information needs of arrivals under the Afghan citizen resettlement scheme; produced TB information for refugees arriving from Ukraine; and worked with Brighton Health Authority for Equality to produce and deliver a social media campaign for World TB Day that highlighted the differences and similarities between TB and COVID-19 symptoms.

*Helpline Information:* We continue to respond to enquiries coming by phone or online, from members of the public, usually individuals or someone close to them, recently diagnosed with TB. We are always careful to explain that we can provide general knowledge about TB but for specific personal medical advice they need to speak to their doctor or TB nurse.

*Fundraising Volunteers:* Our work would not be possible without the amazing contributions and efforts of our fundraisers who have run the extra mile and scaled great heights to help us save lives from TB.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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*Ukraine Appeal:* The Russian invasion of Ukraine in February 2022 led to great displacement of people within the country and to a wave of refugees leaving it, with consequential concern for the continuation of TB services and for individuals already undergoing treatment. We made a special appeal to our supporters for help with work inside the country, making it clear that this would be humanitarian and not necessarily linked directly to TB work. We were happy as a result to be able to fund provision of a soft surface, ensuring safety at a playground in a centre for displaced children in Poltava, run by a local group, Hope for Life.

*Advocacy for action against TB:* Tuberculosis continues globally to receive less attention and funding than it deserves as the greatest killer by infectious disease, after Covid. Indeed, the speed with which resources and effort were pulled together to successfully develop vaccines against Covid, underlines what should be done to confront TB. We have therefore been active, with others, in encouraging the government to make a generous pledge to the replenishment for the next 3-year period to the Global Fund against HIV, TB and Malaria. We also work with the UK Academics and Professionals against TB (UKAPTb). In the coming year, we will also link with efforts to ensure a successful outcome from the United Nations High Level Meeting in September 2023 when Heads of State will come together to review progress against TB.

*Strategy:* Trustees held a special session, facilitated by Professor Dorothy Griffiths of Imperial College London Management School, to review strategic options. This clarified our intention to develop impact both overseas, notably in India, and within the UK; and outlined possible steps given our limited resources.

*Miscellaneous:* While there has been little development during this year, we continue to look for opportunities to follow up our recent work on psycho-social aspects of TB care; and also to re-open activities in Central Africa.

We are very grateful for a couple of generous legacies and very much appreciate that almost all of our regular individual donors have continued their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

## **FINANCIAL REVIEW**

### **Financial position**

The year 2021-22 saw a significant downturn in both income and expenditure as a result of the retraction decided at the end of 2020, such that the only employed staff now are 3 very part-time individuals, all working from home. Our income totalled £48 000, and resources expended were £62 875 of which all but £244 was on direct charitable purposes.

### **Fundraising**

We would like to thank all the individuals, trusts and foundations that have contributed to our work in the UK and overseas throughout 2021-22. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

### **Reserves policy**

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. In the second half of 2020, given the challenging operating environment due to the pandemic, our reserves came very close to these minimum requirements. Trustees, therefore, decided to significantly reduce operations. As a result, the organisation remained and continues to be a going concern.

We have since benefited from a couple of legacies which with our reduced cost base have ensured we are now operating above our minimum reserve requirements. We continue to push forward to deliver on our purpose of fighting TB.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

##### **Members' liability**

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

##### **Recruitment and appointment of new trustees**

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to act to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they can be proposed for reappointment.

##### **Organisational structure**

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

##### **Induction and training of new trustees**

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

##### **Wider network**

TB Alert is an associate member of the International Union against Tuberculosis and Lung Disease (IUATLD) and affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

##### **Related parties**

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India which either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03606528 (England and Wales)

**Registered Charity number**

1071886

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Operational address**

22 Tiverton Road  
London  
NW10 3HL

**Trustees**

Dr S Ahmad  
Dr R Bindra (resigned 8/8/2021)  
Ms L Brogelli (appointed 18/3/2022)  
Ms S Chawla (appointed 4/8/2021)  
Dr P Davies (appointed 4/8/2021)  
Dr M Dedicoat (Chair)  
Ms J Dosanjh-Elton  
Mr P J Sommerfeld (Secretary and Executive Trustee)  
Mr P Varma

**Independent Examiner**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Laytons  
Pinnars Hall  
105-108 Old Broad Street  
London  
EC2N 1ER

**Bankers**

HSBC Bank plc  
31 Euston Road  
London  
NW1 2ST

## **TB ALERT**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of TB Alert for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21<sup>st</sup> December 2022 and signed on its behalf by:

Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TB ALERT**

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**Independent examiner's report to the trustees of TB Alert ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: 21<sup>st</sup> December 2022

**TB ALERT****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 37,896                     | -                        | 37,896                      | 147,586                     |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| UK Programmes                      |       | 10,086                     | -                        | 10,086                      | 15,354                      |
| International Programmes           |       | -                          | -                        | -                           | 38,370                      |
| Investment income                  | 3     | 18                         | -                        | 18                          | 310                         |
| Other income                       |       | -                          | -                        | -                           | 20,290                      |
| <b>Total</b>                       |       | <u>48,000</u>              | <u>-</u>                 | <u>48,000</u>               | <u>221,910</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 244                        | -                        | 244                         | 8,149                       |
| <b>Charitable activities</b>       | 6     |                            |                          |                             |                             |
| UK Programmes                      |       | 15,000                     | -                        | 15,000                      | 158,957                     |
| International Programmes           |       | <u>24,743</u>              | <u>22,888</u>            | <u>47,631</u>               | <u>27,302</u>               |
| <b>Total</b>                       |       | <u>39,987</u>              | <u>22,888</u>            | <u>62,875</u>               | <u>194,408</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 8,013                      | (22,888)                 | (14,875)                    | 27,502                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 89,844                     | 38,922                   | 128,766                     | 101,264                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>97,857</u>              | <u>16,034</u>            | <u>113,891</u>              | <u>128,766</u>              |

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2022**

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 11    | 6,974                      | -                        | 6,974                       | 4,948                       |
| Cash at bank                                 |       | <u>95,843</u>              | <u>16,034</u>            | <u>111,877</u>              | <u>126,938</u>              |
|                                              |       | 102,817                    | 16,034                   | 118,851                     | 131,886                     |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 12    | (4,960)                    | -                        | (4,960)                     | (3,120)                     |
|                                              |       | <u>97,857</u>              | <u>16,034</u>            | <u>113,891</u>              | <u>128,766</u>              |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                             |                             |
|                                              |       | <u>97,857</u>              | <u>16,034</u>            | <u>113,891</u>              | <u>128,766</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                             |                             |
|                                              |       | <u>97,857</u>              | <u>16,034</u>            | <u>113,891</u>              | <u>128,766</u>              |
| <b>NET ASSETS</b>                            |       |                            |                          |                             |                             |
|                                              |       | <u><u>97,857</u></u>       | <u><u>16,034</u></u>     | <u><u>113,891</u></u>       | <u><u>128,766</u></u>       |
| <b>FUNDS</b>                                 |       |                            |                          |                             |                             |
|                                              | 13    |                            |                          | 97,857                      | 89,844                      |
| Unrestricted funds                           |       |                            |                          | <u>16,034</u>               | <u>38,922</u>               |
| Restricted funds                             |       |                            |                          |                             |                             |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                             |                             |
|                                              |       |                            |                          | <u><u>113,891</u></u>       | <u><u>128,766</u></u>       |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21<sup>st</sup> December 2022 and were signed on its behalf by:

Mr P J Sommerfeld - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any ongoing potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Cost of generating funds**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

#### **Charitable activities**

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

#### **Allocation and apportionment of costs**

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**1. ACCOUNTING POLICIES - continued****Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

|                        | 2022          | 2021           |
|------------------------|---------------|----------------|
|                        | £             | £              |
| Trusts and Foundations | 11,355        | 19,625         |
| Donations              | 22,491        | 23,565         |
| Gift aid               | 4,050         | 2,365          |
| Legacies               | -             | 102,031        |
|                        | <u>37,896</u> | <u>147,586</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022****3. INVESTMENT INCOME**

|                          | 2022      | 2021       |
|--------------------------|-----------|------------|
|                          | £         | £          |
| Deposit account interest | <u>18</u> | <u>310</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                          | Activity                 | 2022          | 2021          |
|--------------------------|--------------------------|---------------|---------------|
|                          |                          | £             | £             |
| UK Programmes            | UK Programmes            | 10,086        | 15,354        |
| International Programmes | International Programmes | <u>-</u>      | <u>38,370</u> |
|                          |                          | <u>10,086</u> | <u>53,724</u> |

**5. RAISING FUNDS****Raising donations and legacies**

|                            | 2022       | 2021         |
|----------------------------|------------|--------------|
|                            | £          | £            |
| Fundraising costs          | 244        | 1,755        |
| Staff and associated costs | <u>-</u>   | <u>6,394</u> |
|                            | <u>244</u> | <u>8,149</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | 2022          | 2021           |
|--------------------------|---------------|----------------|
|                          | £             | £              |
| Direct Cost              |               |                |
| UK Programmes            | 15,000        | 158,957        |
| International Programmes | <u>47,631</u> | <u>27,302</u>  |
|                          | <u>62,631</u> | <u>186,259</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                         | 2022         | 2021         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Independent Examination | <u>1,020</u> | <u>1,500</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

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**9. STAFF COSTS**

|                               | 2022     | 2021           |
|-------------------------------|----------|----------------|
|                               | £        | £              |
| Salaries                      | -        | 125,285        |
| Employers' National Insurance | -        | 5,327          |
| Employers' Pension            | <u>-</u> | <u>3,220</u>   |
|                               | <u>-</u> | <u>133,832</u> |

The average monthly number of employees on a Full Time Equivalent basis was nil (2021: 2).

The average monthly number of employees during the year was as follows:

|       | 2022     | 2021     |
|-------|----------|----------|
| Total | <u>-</u> | <u>3</u> |

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration amounted to £nil (2021: £53,922)

There are 3 part time people acting as paid independent providers of services.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 102,996                    | 44,590                   | 147,586             |
| <b>Charitable activities</b>       |                            |                          |                     |
| UK Programmes                      | 15,354                     | -                        | 15,354              |
| International Programmes           | 38,370                     | -                        | 38,370              |
| Investment income                  | 310                        | -                        | 310                 |
| Other income                       | <u>20,290</u>              | <u>-</u>                 | <u>20,290</u>       |
| <b>Total</b>                       | <u>177,320</u>             | <u>44,590</u>            | <u>221,910</u>      |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| Raising funds                      | 8,149                      | -                        | 8,149               |
| <b>Charitable activities</b>       |                            |                          |                     |
| UK Programmes                      | 158,957                    | -                        | 158,957             |
| International Programmes           | <u>13,616</u>              | <u>13,686</u>            | <u>27,302</u>       |
| <b>Total</b>                       | <u>180,722</u>             | <u>13,686</u>            | <u>194,408</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | (3,402)                    | 30,904                   | 27,502              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | <u>93,246</u>              | <u>8,018</u>             | <u>101,264</u>      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>89,844</u>              | <u>38,922</u>            | <u>128,766</u>      |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2022         | 2021         |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 5,624        | 4,462        |
| Other debtors | <u>1,350</u> | <u>486</u>   |
|               | <u>6,974</u> | <u>4,948</u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2022         | 2021         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | <u>4,960</u> | <u>3,120</u> |

**13. MOVEMENT IN FUNDS**

|                              | At 1/4/21      | Net movement in funds | At 31/3/22     |
|------------------------------|----------------|-----------------------|----------------|
|                              | £              | £                     | £              |
| <b>Unrestricted funds</b>    |                |                       |                |
| General fund                 | 89,844         | 8,013                 | 97,857         |
| <b>Restricted funds</b>      |                |                       |                |
| India - Delhi Divine Project | 38,922         | (22,888)              | 16,034         |
|                              | <u>128,766</u> | <u>(14,875)</u>       | <u>113,891</u> |

Net movement in funds, included in the above are as follows:

|                              | Incoming resources | Resources expended | Movement in funds |
|------------------------------|--------------------|--------------------|-------------------|
|                              | £                  | £                  | £                 |
| <b>Unrestricted funds</b>    |                    |                    |                   |
| General fund                 | 48,000             | (39,987)           | 8,013             |
| <b>Restricted funds</b>      |                    |                    |                   |
| India - Delhi Divine Project | -                  | (22,888)           | (22,888)          |
|                              | <u>48,000</u>      | <u>(62,875)</u>    | <u>(14,875)</u>   |

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                              | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>    |                |                                  |                    |
| General fund                 | 93,246         | (3,402)                          | 89,844             |
| <b>Restricted funds</b>      |                |                                  |                    |
| India - Delhi Divine Project | 8,018          | 30,904                           | 38,922             |
| <b>TOTAL FUNDS</b>           | <u>101,264</u> | <u>27,502</u>                    | <u>128,766</u>     |

Comparative net movement in funds, included in the above are as follows:

|                              | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>    |                            |                            |                           |
| General fund                 | 177,320                    | (180,722)                  | (3,402)                   |
| <b>Restricted funds</b>      |                            |                            |                           |
| India - Delhi Divine Project | 44,590                     | (13,686)                   | 30,904                    |
| <b>TOTAL FUNDS</b>           | <u>221,910</u>             | <u>(194,408)</u>           | <u>27,502</u>             |

**Delhi Divine Project:** Programme for community awareness of TB, and support to individuals affected, in a population of 500 000 in the Northern suburbs of Delhi.

**14. CONTINGENT LIABILITIES**

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

**TB ALERT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**TB ALERT**

England & Wales - Charity number 1071886

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# Accounts

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REGISTERED COMPANY NUMBER: 03606528 (England and Wales)  
REGISTERED CHARITY NUMBER: 1071886

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR**  
**TB ALERT**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**TB ALERT**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our objects, as defined in our Memorandum of Association, are:

(a) to support medical, scientific, social and humanitarian activities throughout the world for the relief and rehabilitation of persons affected by tuberculosis and related medical and social conditions and for the prevention and control of that disease.

(b) to educate persons throughout the world regarding the effects of tuberculosis so as to heighten awareness of the need for better detection, treatment and rehabilitation of persons affected by tuberculosis and related medical and social conditions.

**Our vision** is the control and the ultimate eradication of TB.

**Our mission** is to increase access to effective treatment for all.

**Strategic Objectives.** The charity's strategic plan for 2017-20 contains five strategic objectives:

- 1) Provide information, guidance and support to individuals, communities and health and care services, so that people with TB access healthcare and receive a prompt and accurate diagnosis.
- 2) Partner health and care services to ensure people with TB receive the clinical and psychosocial support necessary for successful treatment.
- 3) Build TB capacity among civil society, and strengthen collaboration between health and care services and civil society.
- 4) Develop and use our organisational expertise to generate new partnerships and programmes and to support national and international advocacy.
- 5) Strengthen financial and staffing resources and systems to build the foundation for long-term sustainability and growth.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**The Global Context**

The Achievements and Performance section describes our main activities and the people we work to help. All of our charitable activities focus on TB prevention, access to treatment and successful treatment with a particular focus on community action to achieve quality in the whole range of activity for effective people-centred TB care. Our activities are undertaken to further our charitable purposes for the public benefit, so as to address the health, social, humanitarian and economic impacts associated with TB infection and delays in diagnosis and treatment.

TB is an airborne disease that can affect anyone but is most common among people living in poverty because they are more likely to be malnourished, have poor immune systems and be living in crowded conditions. TB prevents people from attending education, earning a living or looking after their family, which increases poverty within families and communities.

TB remains the global emergency that the World Health Organisation declared in 1993. Tuberculosis is, apart only from Covid-19, the leading cause of death from an infectious disease and kills 1.5 million people a year (some three people every minute). A serious impact of the Covid pandemic is that attention and resources were removed from TB, leading to a 20% plus reduction in diagnosis of new infections, knocking back at least 5 years of global progress against TB.

Most deaths occur because patients do not know a cure is available or they have difficulty accessing treatment. Tuberculosis is also the main killer of people living with HIV in developing countries. Yet TB can be cured, even if someone is HIV positive.

Diagnosis of TB can be difficult, especially in children, people who are HIV positive or people with TB affecting parts of the body other than the lungs. Drugs for drug-sensitive TB are effective and low cost, but treatment takes at least six months and can cause unpleasant side effects so patients need support to ensure they complete the course. Incomplete treatment risks drug resistance that is difficult and costly to treat. The only vaccine we have, BCG, gives limited protection so the development of new vaccines, diagnostics and drugs plays a key part in the fight to eradicate TB.

Research into TB is finally beginning to bear fruit. New drugs against resistant TB have been coming into worldwide use over recent years; and the World Health Organisation (WHO) in mid-2021 announced approval of a new regimen, that will for the first time in 50 years, permit a significant reduction in the length of treatment for regular ('drug-sensitive') TB - by a third, from 6 to 4 months. WHO has also launched a new campaign with emphasis on treating latent TB (Infection that is not active), activity that especially calls for the community emphasis in which TB Alert specialises.

Many people think TB was eradicated in the UK. It never was. Although numbers have declined in recent years there are still around 5,000 cases each year.

TB Alert is the only UK-based specialist TB charity, and we work to fight tuberculosis both in the UK and internationally. TB Alert works to ensure that poverty and lack of awareness are not a barrier to accessing TB treatment and to eliminate the stigma and discrimination associated with tuberculosis.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that have been set out in our Memorandum of Association.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2020-21 was always going to be a challenging year for TB Alert but COVID-19 dealt a devastating blow.

For our international work, donor decisions on a number of projects on which we were going to provide technical advice and support, were delayed; and, of course, our staff could not travel. Additionally, the Humana People to People Federation, with which we had a retainer arrangement to provide technical assistance, was severely affected financially by COVID-19 and needed to terminate that arrangement. This meant that nearly all our confirmed international programme income came to an end.

In the UK, the focus and funding of health services moved to COVID-19 and there has been no prospect of statutory funding for TB activity by voluntary organisations, a situation exacerbated by the focus of Public Health England on its own transformation into the new UK Health Security Agency.

The impact was that despite furloughing staff and reducing other costs, our reserves fell sharply to the point where, if the charity were to remain solvent, Trustees had to take immediate action. At the Trustee meeting in August 2020, the sad decision was taken to make staff redundant and move the charity to being staffed by volunteers and a few very part-time paid individuals. All salaried staff left by the end of November 2020.

That has by no means meant the end of TB Alert or of its activities, but it does reduce our level of activity. We seek to find ways to maintain valuable work while looking for opportunities to regain our previous level of output and impact.

Significant aspects of work, both before the redundancy decision and those that continue, include:

Work in India: The core support we give to our sister organisation TB Alert India has a great multiplier effect, allowing them to obtain grants from large international donors such that at present they have programmes with 600 staff across seven Indian States, having major impact on the health and lives of many thousands of people. We are also the prime donor for a project in the Northern suburbs of Delhi, ensuring community support to individuals with TB through the long months of treatment. We are especially grateful to Muriel Tatum whose legacy will fund the Delhi project through the coming year or more.

Psychosocial care for individuals with TB: A major output during the year was the writing and design of a manual on the need for and nature of psychosocial care in TB, an area that has been sadly overlooked. This was launched in April 2021 and is being disseminated by the International Union against TB and Lung Disease. We are now looking to work on developing a companion manual of training materials.

TB and Covid: We are working with TB Alert India to help them develop the capacity of their programmes to provide a community service able to test for both TB and Covid. The impetus is not just to increase Covid care in the face of the desperate pandemic sweeping India but also to ensure that TB testing does not further suffer as most healthcare services focus on Covid.

UK Awareness of TB: We fulfilled a contract from Public Health England to provide information leaflets to TB teams around the country, for individuals under treatment.

Technical Support to other Agencies: We supported Humana and Health Poverty Action on development of a range of proposals to USAID, Global Fund, and others. Sadly, the results of those applications were not known at the point when we had to decide to make staff redundant. As a result, although some were successful, we are not involved in their implementation. Happily, however, our then Director of Programmes is now fulfilling some of the work as an independent consultant.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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Research Support: We continue to work with University College London on two research studies, IMPACT and RID-TB, both funded by the National Institute for Health Research. We are most active in RID-TB's trials of new diagnostic, medication and treatment support models. We set up and facilitate a Patient & Public Advisory Group, which meets about every six months to advise the researchers on how to recruit participants and support them through the trials. This has been especially important in light of Covid since, on top of having to manage the clinical trials being suspended for several months, it brought to light interesting concerns about the interaction between Covid and tuberculosis.

Mutual support among individuals affected by TB: Due to lack of staff capacity, we were unable in recent years to provide active support to TB Action Group, known as T-BAG. This is the one group in Britain that is a mutual support network for individuals affected by TB. Thanks to a new TB Alert Trustee with personal experience of TB, the group is being resuscitated.

Providing a Community Action Perspective to national healthcare services: We made considered representations to the consultation for development of the new TB Action Plan for England published in mid-2021; and are active with a network of doctors and professionals in TB.

Helpline Information: We continue to respond to enquiries coming by phone or online, from members of the public, usually individuals or someone close to them, who have been recently diagnosed with TB. We are always careful to explain that we can provide general knowledge about TB but for specific personal medical advice they need to speak to their doctor or TB nurse.

We are very grateful for a couple of generous legacies and very much appreciate that almost all of our regular individual donors have continued their regular donations. Furthermore, a number of Trusts and larger individual donors have repeated previous grants to TB Alert, reflecting a trust in our ability to continue valuable work ensuring access to treatment and support for individuals affected by TB in both the UK and India.

## **FINANCIAL REVIEW**

### **Financial position**

The year 2020-21 saw our income total £221,910. Resources expended were £194,408. Of this amount, £186,259 was spent directly on charitable activities, £172,573 of which was from unrestricted funds.

### **Fundraising**

We would like to thank all the individuals, companies, trusts and foundations that have contributed to our work in the UK and overseas throughout 2020/21. Our donors have been critical in supporting our programmes and services, helping to change the lives of our beneficiaries.

### **Reserves policy**

TB Alert's reserves policy is to hold reserves equal to a minimum of four months' salary, premises and core administration costs. In the year, given the challenging operating environment due to the pandemic our reserves came very close to our minimum requirements. The trustees therefore made the decision to significantly reduce our operations resulting in staff redundancies and all other costs reduced to a minimum.

We have since benefited from some generous legacies which with our significantly reduced cost base has ensured we are now operating above our minimum reserve requirements. We are therefore continuing to push forward to deliver on our purpose of fighting against TB.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity was established as a company on 30 July 1998 and as a charity on 8 October 1998. It exists to promote awareness of tuberculosis and to support measures to advance the care and treatment of individuals affected by the disease worldwide.

The Charity is registered with the Charity Commission under No. 1071886 in the original name of TB Alert.

The Charity is a company limited by guarantee registered in England and Wales under No. 03606528. The Charity is governed by its Memorandum and Articles of Association which require that it has a minimum of three Trustees but specify no maximum.

**Members' liability**

Each member has undertaken to contribute a maximum of £10 in the event of the Charity being wound up.

**Recruitment and appointment of new trustees**

New Trustees are elected at the TB Alert Annual General Meeting. One third of the Board are subject to re-appointment each year, thus Trustees are normally appointed for a period of three years. The Trustees may co-opt a person who is willing to act to be a Trustee during the year. These Trustees are identified by personal enquiry or through advertisement. A Trustee so appointed will hold office only until the next Annual General Meeting at which point they will be proposed for reappointment.

**Organisational structure**

The Trustees are responsible for the governance of TB Alert. The aim is to include within the trustee body a range of skills and experience appropriate to the aims and management of the Charity. Currently the trustee body includes people with relevant medical, community health, international programmes, advocacy, organisational management, and financial skills. The Trustees with medical and community health experience are leading practitioners in the field of tuberculosis. They also provide a link with charities, pharmaceutical companies and medical societies working in related fields.

**Induction and training of new trustees**

New Trustees are provided with induction materials describing the legal basis and activities of the Charity and outlining their responsibilities.

**Wider network**

TB Alert is an associate member of the International Union against Tuberculosis and Lung Disease (IUATLD) and affiliated with the global Stop TB Partnership, the other members of which are organisations around the World with consistent aims. These relationships do not impact on the governance of TB Alert.

**Related parties**

TB Alert works closely with its sister organisation, TB Alert India, based in Hyderabad. TB Alert contributes towards the core costs of TB Alert India. Funds raised by TB Alert for projects in India are channelled via TB Alert India; TB Alert India either implements these programmes directly or delivers them through partner NGOs, in which case TB Alert India monitors activities and performance and provides technical assistance.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03606528 (England and Wales)

**Registered Charity number**

1071886

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

Dr P Davies (appointed 4/8/2021)  
Mr P J Sommerfeld  
Mr P Varma  
Mr R Wilkinson (resigned 31/12/2020)  
Ms A Luhar (resigned 31/12/2020)  
Dr R Bindra (resigned 8/8/2021)  
Prof L Cuevas (resigned 31/12/2020)  
Dr M Dedicat  
Ms J Dosanjh-Elton  
Prof J Watson (resigned 31/12/2020)  
Dr N Coetzee (resigned 8/10/2020)  
Dr S Ahmad (appointed 23/3/2021)  
Ms S Chawla (appointed 4/8/2021)

**Company Secretary**

**Independent Examiner**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Solicitors**

Laytons  
2 More Riverside  
London  
SE1 2AP

**Bankers**

HSBC Bank plc  
31 Euston Road  
London  
NW1 2ST

**PATRON**

Archbishop Emeritus Desmond Tutu

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of TB Alert for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14th December 2021 and signed on its behalf by:

Mr P J Sommerfeld - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TB ALERT**

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**Independent examiner's report to the trustees of TB Alert ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

14th December 2021

**TB ALERT****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 102,996                    | 44,590                   | 147,586                     | 72,240                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| UK Programmes                      | 4     | 15,354                     | -                        | 15,354                      | 45,408                      |
| International Programmes           |       | 38,370                     | -                        | 38,370                      | 96,147                      |
| Investment income                  | 3     | 310                        | -                        | 310                         | 661                         |
| Other income                       |       | 20,290                     | -                        | 20,290                      | -                           |
| <b>Total</b>                       |       | 177,320                    | 44,590                   | 221,910                     | 214,456                     |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      | 5     | 8,149                      | -                        | 8,149                       | 16,568                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| UK Programmes                      | 6     | 158,957                    | -                        | 158,957                     | 198,692                     |
| International Programmes           |       | 13,616                     | 13,686                   | 27,302                      | 102,506                     |
| Advocacy Programmes                |       | -                          | -                        | -                           | 2,743                       |
| Other Costs                        |       | -                          | -                        | -                           | 466                         |
| <b>Total</b>                       |       | 180,722                    | 13,686                   | 194,408                     | 320,975                     |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (3,402)                    | 30,904                   | 27,502                      | (106,519)                   |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| <b>Total funds brought forward</b> |       | 93,246                     | 8,018                    | 101,264                     | 207,783                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 89,844                     | 38,922                   | 128,766                     | 101,264                     |

The notes form part of these financial statements

**BALANCE SHEET**  
**31ST MARCH 2021**

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 11    | 4,948                      | -                        | 4,948                       | 16,122                      |
| Cash at bank                                 |       | 88,016                     | 38,922                   | 126,938                     | 95,684                      |
|                                              |       | 92,964                     | 38,922                   | 131,886                     | 111,806                     |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 12    | (3,120)                    | -                        | (3,120)                     | (10,542)                    |
| <b>NET CURRENT ASSETS</b>                    |       | 89,844                     | 38,922                   | 128,766                     | 101,264                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 89,844                     | 38,922                   | 128,766                     | 101,264                     |
| <b>NET ASSETS</b>                            |       | 89,844                     | 38,922                   | 128,766                     | 101,264                     |
| <b>FUNDS</b>                                 | 13    |                            |                          |                             |                             |
| Unrestricted funds                           |       |                            |                          | 89,844                      | 93,246                      |
| Restricted funds                             |       |                            |                          | 38,922                      | 8,018                       |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | 128,766                     | 101,264                     |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31ST MARCH 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14th December 2021 and were signed on its behalf by:

Mr P J Sommerfeld - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations receivable in respect of specific restricted expenditures are recognised as income in the period in which the relevant expenditure occurs or as specified by the donor.

Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

All other donations and gifts are accounted for when they are received. Tax recoverable on gift aid donations received is provided in full in the period in which the donation is received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Cost of generating funds**

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

**Charitable activities**

Project grant expenditure is charged to the Statement of Financial Activities when a constructive obligation exists, notwithstanding that they may be paid in future periods. All other expenditure is recognised in the period in which it is incurred.

**Allocation and apportionment of costs**

Expenditure is allocated to areas of activity where the cost relates directly to that area, with salaries allocated based on time spent. The five areas of activity are: UK programmes, international programmes, advocacy programmes, fundraising, and governance.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021****1. ACCOUNTING POLICIES - continued****Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company 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 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 to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

|                        | 2021           | 2020          |
|------------------------|----------------|---------------|
|                        | £              | £             |
| Trusts and Foundations | 19,625         | 28,826        |
| Donations              | 23,565         | 38,089        |
| Gift aid               | 2,365          | 5,125         |
| Legacies               | 102,031        | 200           |
|                        | <u>147,586</u> | <u>72,240</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021****3. INVESTMENT INCOME**

|                          | 2021       | 2020       |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | 310        | 661        |
|                          | <u>310</u> | <u>661</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                          | Activity                 | 2021          | 2020           |
|--------------------------|--------------------------|---------------|----------------|
|                          |                          | £             | £              |
| UK Programmes            | UK Programmes            | 15,354        | 45,408         |
| International Programmes | International Programmes | 38,370        | 96,147         |
|                          |                          | <u>53,724</u> | <u>141,555</u> |

**5. RAISING FUNDS****Raising donations and legacies**

|                            | 2021         | 2020          |
|----------------------------|--------------|---------------|
|                            | £            | £             |
| Fundraising costs          | 1,755        | 2,564         |
| Staff and associated costs | 6,394        | 14,004        |
|                            | <u>8,149</u> | <u>16,568</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                          | 2021           | 2020           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Direct Cost              |                |                |
| UK Programmes            | 138,667        | 198,692        |
| International Programmes | 27,302         | 102,506        |
| Advocacy Programmes      | -              | 2,743          |
| Other Costs              | <u>-</u>       | <u>466</u>     |
|                          | <u>165,969</u> | <u>304,407</u> |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021****7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                         | 2021         | 2020         |
|-------------------------|--------------|--------------|
|                         | £            | £            |
| Independent Examination | 1,500        | 1,800        |
|                         | <u>1,500</u> | <u>1,800</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

Payments were made to no Trustees (2020: one Trustees) during the year totalling £nil (2020: £1,015). These consisted of reimbursement of expenses (mainly travel and subsistence). The amount of expenses incurred relating to governance was £nil (2020: £nil) and the amount of expenses incurred directly in the course of TB Alert's charitable activities was £nil (2020: £1,015).

**9. STAFF COSTS**

|                               | 2021           | 2020           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Salaries                      | 125,285        | 167,226        |
| Employers' National Insurance | 5,327          | 13,718         |
| Employers' Pension            | <u>3,220</u>   | <u>6,908</u>   |
|                               | <u>133,832</u> | <u>187,852</u> |

The average monthly number of employees on a Full Time Equivalent basis was 2 (2020: 3.7).

The average monthly number of employees during the year was as follows:

|       | 2021     | 2020     |
|-------|----------|----------|
| Total | <u>3</u> | <u>5</u> |

No employees received emoluments in excess of £60,000.

Key Management Personnel remuneration amounted to £53,922 (2020: £70,020).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 62,240                     | 10,000                   | 72,240              |
| <b>Charitable activities</b>       |                            |                          |                     |
| UK Programmes                      | 45,408                     | -                        | 45,408              |
| International Programmes           | 91,815                     | 4,332                    | 96,147              |
| Investment income                  | 661                        | -                        | 661                 |
| <b>Total</b>                       | 200,124                    | 14,332                   | 214,456             |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| Raising funds                      | 16,568                     | -                        | 16,568              |
| <b>Charitable activities</b>       |                            |                          |                     |
| UK Programmes                      | 196,095                    | 2,597                    | 198,692             |
| International Programmes           | 79,198                     | 23,308                   | 102,506             |
| Advocacy Programmes                | 2,743                      | -                        | 2,743               |
| Other Costs                        | 466                        | -                        | 466                 |
| <b>Total</b>                       | 295,070                    | 25,905                   | 320,975             |
| <b>NET INCOME/(EXPENDITURE)</b>    | (94,946)                   | (11,573)                 | (106,519)           |
| <b>Transfers between funds</b>     | 7,384                      | (7,384)                  | -                   |
| <b>Net movement in funds</b>       | (87,562)                   | (18,957)                 | (106,519)           |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| <b>Total funds brought forward</b> | 180,808                    | 26,975                   | 207,783             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 93,246                     | 8,018                    | 101,264             |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2021         | 2020          |
|---------------|--------------|---------------|
|               | £            | £             |
| Trade debtors | 4,462        | 5,999         |
| Other debtors | 486          | 10,123        |
|               | <u>4,948</u> | <u>16,122</u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2021         | 2020          |
|---------------------------------|--------------|---------------|
|                                 | £            | £             |
| Trade creditors                 | -            | 595           |
| Social security and other taxes | -            | 4,223         |
| Other creditors                 | -            | 1,007         |
| Accruals and deferred income    | 3,120        | 4,717         |
|                                 | <u>3,120</u> | <u>10,542</u> |

**13. MOVEMENT IN FUNDS**

|                              | At 1/4/20      | Net movement in funds | At 31/3/21     |
|------------------------------|----------------|-----------------------|----------------|
|                              | £              | £                     | £              |
| <b>Unrestricted funds</b>    |                |                       |                |
| General fund                 | 93,246         | (3,402)               | 89,844         |
| <b>Restricted funds</b>      |                |                       |                |
| India - Delhi Divine Project | 8,018          | 30,904                | 38,922         |
| <b>TOTAL FUNDS</b>           | <u>101,264</u> | <u>27,502</u>         | <u>128,766</u> |

Net movement in funds, included in the above are as follows:

|                              | Incoming resources | Resources expended | Movement in funds |
|------------------------------|--------------------|--------------------|-------------------|
|                              | £                  | £                  | £                 |
| <b>Unrestricted funds</b>    |                    |                    |                   |
| General fund                 | 177,320            | (180,722)          | (3,402)           |
| <b>Restricted funds</b>      |                    |                    |                   |
| India - Delhi Divine Project | 44,590             | (13,686)           | 30,904            |
| <b>TOTAL FUNDS</b>           | <u>221,910</u>     | <u>(194,408)</u>   | <u>27,502</u>     |

**TB ALERT****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                                            | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/20<br>£ |
|--------------------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                  |                |                                  |                                    |                    |
| General fund                               | 180,808        | (94,946)                         | 7,384                              | 93,246             |
| <b>Restricted funds</b>                    |                |                                  |                                    |                    |
| Patient Support Fund - UK General Fund     | 1,124          | -                                | (1,124)                            | -                  |
| Patient Support Fund - Bedfordshire Fund   | 1,810          | -                                | (1,810)                            | -                  |
| Patient Support Fund - Bradford/Leeds Fund | 1,150          | -                                | (1,150)                            | -                  |
| Patient Support Fund - Women's fund        | 409            | -                                | (409)                              | -                  |
| India - Delhi Divine Project               | 15,837         | (7,819)                          | -                                  | 8,018              |
| Zimbabwe, DfID (Ref UKAID-IMP-117)         | 180            | -                                | (180)                              | -                  |
| Patient Support Fund - Maitland Fund       | 2,965          | (200)                            | (2,765)                            | -                  |
| Big Lottery Fund                           | 3,500          | (3,500)                          | -                                  | -                  |
| Zambia HPP - COP                           | -              | (54)                             | 54                                 | -                  |
|                                            | <u>26,975</u>  | <u>(11,573)</u>                  | <u>(7,384)</u>                     | <u>8,018</u>       |
| <b>TOTAL FUNDS</b>                         | <u>207,783</u> | <u>(106,519)</u>                 | <u>-</u>                           | <u>101,264</u>     |

Comparative net movement in funds, included in the above are as follows:

|                                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>            |                            |                            |                           |
| General fund                         | 200,124                    | (295,070)                  | (94,946)                  |
| <b>Restricted funds</b>              |                            |                            |                           |
| India - Delhi Divine Project         | 10,000                     | (17,819)                   | (7,819)                   |
| Patient Support Fund - Maitland Fund | -                          | (200)                      | (200)                     |
| Big Lottery Fund                     | -                          | (3,500)                    | (3,500)                   |
| Zambia HPP - COP                     | 4,332                      | (4,386)                    | (54)                      |
|                                      | <u>14,332</u>              | <u>(25,905)</u>            | <u>(11,573)</u>           |
| <b>TOTAL FUNDS</b>                   | <u>214,456</u>             | <u>(320,975)</u>           | <u>(106,519)</u>          |

**TB ALERT**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

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**14. CONTINGENT LIABILITIES**

The balances on the restricted funds will be used to continue to fund the project to which they relate. In the unlikely event that the project is terminated, the balance will be repayable to the original funder where applicable. It is not possible to evaluate the potential liability that may arise in this situation.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.