

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**

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**

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). 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.

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. 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.

TB ALERT

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

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). 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**

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**

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

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**

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 funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	111,633	22,223	133,856	51,027
Charitable activities	4				
UK Programmes		114	4,000	4,114	4,962
Investment income	3	3,286	-	3,286	2,248
Total		<u>115,033</u>	<u>26,223</u>	<u>141,256</u>	<u>58,237</u>
EXPENDITURE ON					
Raising funds	5	960	-	960	2,343
Charitable activities	6				
UK Programmes		12,027	2,333	14,360	12,594
International Programmes		37,440	6	37,446	52,606
Total		<u>50,427</u>	<u>2,339</u>	<u>52,766</u>	<u>67,543</u>
NET INCOME/(EXPENDITURE)		64,606	23,884	88,490	(9,306)
RECONCILIATION OF FUNDS					
Total funds brought forward		120,238	12,006	132,244	141,550
TOTAL FUNDS CARRIED FORWARD		<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 funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	13	(1,985)	-	(1,985)	(3,724)
NET CURRENT ASSETS		184,844	35,890	220,734	132,244
TOTAL ASSETS LESS CURRENT LIABILITIES		184,844	35,890	220,734	132,244
NET ASSETS		184,844	35,890	220,734	132,244
FUNDS	14				
Unrestricted funds				184,844	120,238
Restricted funds				35,890	12,006
TOTAL FUNDS				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 £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	39,027	12,000	51,027
Charitable activities			
UK Programmes	4,962	-	4,962
Investment income	2,248	-	2,248
Total	<u>46,237</u>	<u>12,000</u>	<u>58,237</u>
EXPENDITURE ON			
Raising funds	2,343	-	2,343
Charitable activities			
UK Programmes	12,594	-	12,594
International Programmes	52,606	-	52,606
Total	<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 funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(21,306)	12,000	(9,306)
RECONCILIATION OF FUNDS			
Total funds brought forward	141,544	6	141,550
TOTAL FUNDS CARRIED FORWARD	<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 £	2024 £
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 £	2024 £
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 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	120,238	64,606	184,844
Restricted funds			
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,033	(50,427)	64,606
Restricted funds			
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>
TOTAL FUNDS	<u>141,256</u>	<u>(52,766)</u>	<u>88,490</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	141,544	(21,306)	120,238
Restricted funds			
Ukraine Appeal	6	-	6
TB Mucin Research	-	12,000	12,000
	<u>6</u>	<u>12,000</u>	<u>12,006</u>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,237	(67,543)	(21,306)
Restricted funds			
TB Mucin Research	12,000	-	12,000
TOTAL FUNDS	<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 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
Investment income		
Deposit account interest	3,286	2,248
Charitable activities		
UK Programmes	<hr/> 4,114	<hr/> 4,962
Total incoming resources	<hr/> 141,256	<hr/> 58,237
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	960	2,343
Charitable activities		
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
Net income/(expenditure)	<hr/> <hr/> 88,490	<hr/> <hr/> (9,306)

This page does not form part of the statutory financial statements

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20
