

Registered Company Number (England & Wales): 5213119

Registered Charity Number: 1110415

OSCR Registered Charity Number: SC043637

# PRIMARY CARE DIABETES SOCIETY

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

### YEAR ENDED 31 AUGUST 2020

OMNIAMED COMMUNICATIONS LTD  
GROUND FLOOR  
108 CANNON STREET  
LONDON  
EC4N 6EU

# PRIMARY CARE DIABETES SOCIETY

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# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

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 August 2020. This report has been prepared in accordance with the Companies Act 2006, the Charities Act 2011 and the Charities SORP (FRS102).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number (England & Wales):** 5213119

**Registered Charity Number:** 1110415 (Scotland SC043637)

**Registered Address:** 108 Cannon Street  
London  
EC4N 6EU

### **Trustees:**

Dr M Hadley-Brown	
Dr N Campbell	Treasurer
Mrs J Diggle	Co Vice Chair
Ms S A Down	Co Vice Chair
Dr N Kanumilli	
Dr S Lawrence	
Mrs N Milne	
Dr K Fernando	
Dr C Hambling	Chair
Dr P Holmes	
Deborah Holder	
Heather Bell	
Sam Seidu	
Ms J Lowe	
Sanjay Tanna	Appointed November 2019
Paul Newman	Appointed November 2019
Lisa Devine	Co-opted November 2019
Sarah Davies	Appointed November 2019
Julie Lewis	Appointed November 2019

### **Company Secretary:**

Mrs L Hamilton

### **Independent Examiner:**

Andrew Thomas ACA  
Crowe U.K. LLP  
55 Ludgate Hill  
London  
EC4M 7JW

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

### Objectives and Aims

The Society's objectives are to promote and protect health for the benefit of the public, in particular by advancing the education of health care professionals working in diabetes care and promoting research into the cause, cure and treatment of diabetes and publishing its results.

The Society supports every primary care healthcare professional to deliver high quality, clinically effective care, in order to improve the lives of people living with diabetes.

As a society member you will benefit from access to:

- High quality education tailored to your individual needs
- Up to date evidence-based information to enhance your care delivery
- Networking with other professionals at local, national and International events, as well as on the web
- The Diabetes and Primary Care Journal, as well as a variety of tailored online resources
- Audit and research projects, designed to improve outcomes for people living with diabetes

Together as a Society we will:

- Share best practice in delivering quality diabetes care
- Be a unique voice for all professionals working in Primary Care intent on improving standards of diabetes care
- Show leadership at local, national and international level, collaborating with all organisations involved in promoting high quality diabetes care across the UK and Ireland
- Promote and participate in high quality research and audit

### Governance and Management

The Charity is governed by its memorandum and articles of association dated 24 August 2004 as amended by special resolutions 18 June 2005 and 18 December 2012.

The PCDS committee are the trustees of the charity. We meet formally throughout the year to discuss current issues affecting people living with diabetes and their families and support those delivering their care including carers and healthcare professionals. Our aim is to improve diabetes care and knowledge. Some of the activities we have been involved in over the last year are listed below. All trustees work full-time or part-time (at least 50% of their time) for either the NHS or HSE (Health Service Executive - Republic of Ireland) and current roles within the committee include; GPs, diabetes specialist nurses, practice nurses, dietitian and a pharmacist.

The Trustees have had due regard to the Charity Commission's guidance on public benefit when considering the Society's objectives and activities.

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

PCDS is chaired by Dr C Hambling who was appointed in November 2018.

Trustees serve for a 3 year term after which their position is up for re-election. All Trustees are elected from the current membership.

PCDS has charity status in both England (Charities Commission) & Scotland (OSCR). Our committee represents what we call the five nations; England, Scotland, Wales, Northern Ireland and Republic of Ireland. Although the health needs of people with diabetes from the five nations are essentially similar we find that there are some differences, particularly around service design, which are addressed by our national subcommittees.

### **Activities and Achievements in the Year August 2019-20**

The PCDS trustees believe that one of the ways to make a real difference to the health and wellbeing of people with diabetes, their families and carers, is by advancing the knowledge of the healthcare professions delivering diabetes care. Membership continues to grow with over 17,243 healthcare professionals as at January 2020.

Due to the Covid 19 Pandemic and restrictions PCDS committee has worked differently. Committee meetings have been held virtually and conferences planned for 2020 were cancelled. Where possible, these were re scheduled as virtual conferences with updated content more suited to the current situation. SMART updates were rescheduled as virtual sessions with availability of associated materials such as FAQ documents.

Guidance was produced in April 2020 for Remote diabetes service delivery and has been shared widely. A webinar on Remote consultations was delivered in July 2020 and has been available on demand, with over 8000 views.

PCDS chair and committee members have participated in National Recovery Plan (NHS England) and promoted joint working with ABCD regarding resetting diabetes services post covid. Work is ongoing to network with ABCD and DUK regarding development of new ways of working and future development of integrated systems of care for diabetes. PCDS is represented on CaReMe (Cardiac, Renal Metabolic Group) regarding integrated care.

### **Advancement in Education**

Over the last year the PCDS has:

- Further developed the PCDS website [www.pcdsociety.org](http://www.pcdsociety.org) with links to the continuing professional development modules, conference information, journals, news and events.
- Continued to provide up-to-date, evidence-based diabetes education through its journal Diabetes and Primary Care which is free and emailed to its members.
- Provided Diabetes Distilled, a monthly overview of relevant topics, edited by Kevin Fernando and emailed to members.

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

- Offered a Programme of continuing professional development (CPD) modules on key topics which have been written and updated by experts. Each CPD module has questions at the end to test the readers' knowledge and upon completion a certificate can be downloaded or printed to use as evidence of ongoing learning. The modules are used as teaching aids for groups of healthcare professionals and have been published in the journal and online.
- Production of "How to" guides on a range of topics.
- Development and launch of Clinical Hubs available online.
- Worked with other journals including: Practice Nurse, The Journal of Diabetes Nursing, The Diabetes Foot, Diabetes Digest and the Pharmaceutical Journal, Pulse and GP Notebook.
- Supported World of Diabetes Podcasts x 2 to reach a wider audience.
- Provided diabetes education to over 1,000 delegates attending one of the PCDS conferences in UK and Ireland. (face to face conferences)
- Provided range of webinars and on demand access to over 10,000
- Increased its presence on social media via Twitter handle @ PCDSociety, and profiles on Facebook and Linked In.
- Continued to Network and develop working relationship with ABCD committee (Association of British Consultant Diabetologists) to produce joint guidance for primary and secondary care diabetes services.

### Conferences – Face to Face

- The 15<sup>th</sup> National Conference, Birmingham 7<sup>th</sup>- 8<sup>th</sup> November 2019 - 872 delegates  
A wide variety of topics were covered and the poster presentations from primary care teams sharing best practice and innovation were of a high standard.

The conference also serves as a link with other organisations involved in diabetes care, with representatives from: - Diabetes UK, Diabetes Education and other teaching organisations including Warwick, Swansea and Leicester Universities.

- The 9<sup>th</sup> Northern Ireland Conference, 26<sup>th</sup> September 2019, Templepatrick - 191 delegates
- The 12<sup>th</sup> Scottish Conference 22<sup>nd</sup> October 2019, Glasgow - 203 delegates

### Other educational events:

#### Virtual SMART Updates:

- COVID-19 Broadcast, 13<sup>th</sup> May 2020, 1pm and 7pm - 396 delegates
- Prevention and Early Management in Primary Care, 22<sup>nd</sup> June 2020, 1pm and 7pm - 333 delegates
- Managing CVD risk in Type 2 diabetes, 23<sup>rd</sup> June 2020, 1pm and 7pm - 323 delegates
- Implementing CVOT Data in the Real World, 24<sup>th</sup> June 2020, 1pm and 7pm - 291 delegates
- Joined Up Strategies for Managing Cardia, Renal and Metabolic Complications in T2D, 25<sup>th</sup> June 2020, 1pm and 7pm - 277 delegates
- Medicines Optimisation in Primary Care: Taking Patient-centred Approach, 26<sup>th</sup> June 2020, 1pm and 7pm - 244 delegates

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

### **Remote Consultations Webinar**

- 14<sup>th</sup> July 2020 - 662 delegates

### **Alumni**

The Alumni are previous members of the PCDS committee who continue to have a central role in the political, research and delivery of diabetes care and education. Members include; Roger Gadsby, Paul Downie, Alan Hayes, Neil Munro, Eugene Hughes, Tony O'Sullivan, Fiona Kirkland, Colin Kenny, Gwen Hall, Kamlesh Khunti and Pam Brown.

The Alumni committee was established to ensure quality of PCDS service and education is maintained and supported. Dr Brown is the Editor in Chief of the Diabetes and Primary Care Journal and Dr Khunti is Research advisor.

### **Advancement of health and saving lives**

The trustees believe that working in collaboration with other organisations, charities, academic and government bodies is an effective way to draw together knowledge and expertise which benefits people living with diabetes and makes a positive impact in the delivery of diabetes care. This year the trustees have worked with ABCD, Diabetes UK, Royal College of General Practitioners, Royal College of Physicians, NHS England National Recovery Plan Group, National Institute for Health and Clinical Excellence, National Diabetes Audit, Royal Pharmaceutical Society and the Institute for Diabetes in Older People IDOP, SIGN, TREND, CaReMe Group, WEDS (Welsh Endocrine and Diabetes Society), National Service Advisory Group for Wales, Diabetes Implementation Group for Wales, NI Diabetes Network and the Retinal screening service.

### **EDUCATION**

PCDS core curriculum - many users are accessing the increasing number of core e learning modules on line. Some modules have been sponsored by the Welsh Assembly Government

Modules Include:

- Online Insulin safety module (recommended by NICE in a key therapeutic topic on 'safer insulin prescribing')
- Pre-Diabetes module
- Health Care Assistant Module - to raise awareness and understanding for allied health care workers - in particular nursing homes and community care teams
- Diagnosis of Diabetes
- The safe use of Oral agents
- Diabetes foot
- Diabetes in Children and Young people
- Preconception, pregnancy and post-natal advice to women with diabetes
- Glucose Monitoring
- Diabetes and Older People

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

Modules are updated and reviewed by members of the committee. An education subcommittee reviews the workplan for modules required and the development of Clinical Hubs. Educational links are maintained with University of Warwick, Leicester University and other groups delivering diabetes education for staff.

### **Other Groups:**

We support the continued work of the Parliamentary and Stakeholders Diabetes Think Tank which is a collaboration between healthcare professions, parliament and industry.

The All-Party Parliamentary Group for diabetes (APPG) with representation from the Department of Health, House of Lords, healthcare professionals, academic institutes, diabetes charities and patient user groups continues to meet to discuss ways to improve diabetes care and the lives of people living with diabetes. We continue to have active representation on this group, including a political subcommittee that feeds back to the PCDS committee.

PCDS is represented at The National Diabetes Audit (Adults) and is an active stakeholder for NICE for diabetes related guidelines/statements.

### **Advancement of science**

The PCDS believes that quality research is vital in providing evidence-based quality diabetes care. The PCDS research subcommittee meets throughout the year to look at ways of supporting or taking part in research. This year PCDS survey was launched for impact of Covid 19 in primary care.

### **Plans for the future**

Over the next year PCDS will continue to:

- Fulfil the PCDS mission statement.
- Provide up-to-date, evidence-based education for healthcare professionals through our journals, virtual conferences and webinars, CPD modules and via the new updated website.
- Meet the needs of the 'five nations' through its subcommittees.
- Look at ways to further support healthcare professional education.
- Development of further clinical hubs to support education topics.
- Award the Roger Gadsby Prize annually to a poster at National Conference, showing best diabetes audit in Primary care (strict criteria apply).
- Present a life time achievement award to a person who as provided outstanding contribution to diabetes improvements in primary care. ( Postponed until 2021)
- Continue to raise awareness around diabetes prevention.
- Collaborate with other professional organisations, charities, governmental bodies and pharmaceutical companies to support healthcare professionals working in the field of diabetes and improve diabetes care for people living with diabetes, their families and carers.



# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The PCDS committee continue to reflect and consider the impact of the Covid 19 pandemic on diabetes services and share guidance on resetting services and risk stratification.

### **Financial review**

The Society's total income in the year was £178,153 (2019: £412,744) as shown in the Statement of Financial Activities on page 11. The Society's net income for the year was £ 2,853 (2019: net income of £14,488). This has been credited to reserves.

### **Going concern**

Having assessed the Charity's financial position and plans for the foreseeable future and taking into account the impact of Covid-19, the Trustees are satisfied there are no material uncertainties and that it remains appropriate for the financial statements to be prepared on the going concern basis.

### **Reserves policy**

The charity held total funds as at 31 August 2020 of £174,850 of which all is unrestricted.

The reserves policy of the Society is to maintain a level of free reserves to cover any future commitments and liabilities. The Trustees aim for the level of free reserves to be at a minimum one year's operational costs, which equates to approximately £35,000. Actual free reserves were £ 174,850 at the year end.

The Trustees have taken consideration of the impact of Covid-19 post year end and note that this does impact on the existing reserves policy which continue to be appropriate for the Charity's activities.

### **Risk management**

The Trustees have reviewed the major risks to which the Charity is exposed and have taken applicable action to manage those risks. This has included a review of the impact of Covid-19 on the Charity's activities for which appropriate measures have been put in place as mitigation.

### **Statement of responsibilities**

The Trustees (who are also directors of Primary Care Diabetes Society for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. 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 these financial statements, the Trustees are required to:

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. 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.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26<sup>th</sup> May 2021 and signed on behalf by:



**Clare Hambling**  
**Chair - Trustee**

# PRIMARY CARE DIABETES SOCIETY

## INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 AUGUST 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2020, which are set out on pages 11 to 19.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011, the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as Amended). My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

### **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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 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') and section 44(1) (c) of the Charities and Trustee Investments (Scotland) Act 2005. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act and the General Directions given by the Charities Accounts (Scotland) Regulations 2006.

### **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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and section 44(1) (a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act and Regulation 8 of the Accounts Regulations 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
- 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)).

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

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.

A handwritten signature in blue ink, appearing to read 'Andrew Thomas', with a long horizontal flourish extending to the right.

Andrew Thomas ACA  
Crowe U.K. LLP  
55 Ludgate Hill  
London  
EC4M 7JW

Date: 26 May 2021

# PRIMARY CARE DIABETES SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

(incorporating an Income and Expenditure Account)

	Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
<b>INCOME FROM</b>					
Donations and grants		35,000	-	35,000	35,040
Other		-	143,153	143,153	377,704
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		35,000	143,153	178,153	412,744
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Advancing the knowledge of healthcare professionals		12,147	163,153	175,300	398,256
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		12,147	163,153	175,300	398,256
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>		22,853	(20,000)	2,853	14,488
 <b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		151,997	20,000	171,997	157,509
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>174,850</b>	<b>-</b>	<b>174,850</b>	<b>171,997</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 - 19 form part of these financial statements

# PRIMARY CARE DIABETES SOCIETY

## BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
<b>CURRENT ASSETS</b>					
Debtors	6	-	108,000	108,000	44,064
Cash at Bank		176,770	-	176,770	154,037
		<u>176,770</u>	<u>108,000</u>	<u>248,770</u>	<u>198,101</u>
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	7	(1,920)	(108,000)	(109,920)	(26,104)
		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>
<b>NET CURRENT ASSETS</b>					
		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>
<b>NET ASSETS</b>					
		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>
<b>FUNDS</b>	8				
Unrestricted Funds		174,850	-	174,850	151,997
Restricted Funds		-	-	-	20,000
		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>
<b>TOTAL FUNDS</b>		<u>174,850</u>	<u>-</u>	<u>174,850</u>	<u>171,997</u>

The notes on pages 13 -19 form part of these financial statements.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

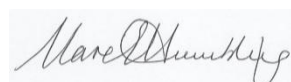
The members have not required the charitable company to obtain an audit of its financial statements for the financial year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

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 the Companies Act 2006 relating to financial statements, so far as is applicable to the charitable company.

These Financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 26<sup>th</sup> May 2021 and were signed on its behalf by



**Clare Hambling – Chair – Trustee**

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

### 1. COMPANY INFORMATION

The Charity is a private limited company (registered number 5213119), which is incorporated and domiciled in the UK. The address of the registered office is 108 Cannon Street, London, EC4N 6EU.

### 2. ACCOUNTING POLICIES

#### Accounting convention

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2016, the Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as Amended) and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Having assessed the Charity's financial position and plans for the foreseeable future and taking into account the impact of Covid-19, the Trustees are satisfied there are no material uncertainties and that it remains appropriate for the financial statements to be prepared on the going concern basis.

#### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described below, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going 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 the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

### **Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to income, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Expenditure is accounted for on an accruals basis and can be 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.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **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 the 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.

## **3. EXPENDITURE**



# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
Advancing the knowledge of Healthcare professionals	175,300	398,256
	2020 £	2019 £
<b>Direct costs</b>		
Conference, Newsletters and Publications	1,291	648
Hypoglycaemia Study	(17,500)	-
Webinar	16,750	-
PCDS Specialist Meeting	73,903	134,524
Directors Travel & Committee Costs	8,791	17,131
Training modules and hub	-	60,000
Prizes for poster competition	125	500
Smart meeting	90,000	183,180
<b>Support costs</b>		
Companies house fee	-	13
Independent examiners fee	1,940	2,260
	175,300	398,256

There were no staff costs in the year and no individuals with salaries above £60,000. The administration of the Charity is undertaken by OmniaMed Communications Limited.

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

### TRUSTEES EXPENSES

12 trustees received reimbursement for travel expenses totalling £ 3,636 (2019: twenty trustees totalling £4,590), incurred for travel to meetings and conferences.

### 5. RELATED PARTY TRANSACTIONS

There were no related party transactions in either the current or prior accounting periods.

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
Trade Debtors	108,000	6,564
Other Debtors	-	37,500
	<u>108,000</u>	<u>44,064</u>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade Creditors	108,000	6,704
Other Creditors	1,920	19,400
	<u>109,920</u>	<u>26,104</u>

### 8. MOVEMENT IN FUNDS

	At 1 Sep 19 £	Net Movement in Funds £	At 31 Aug 2020 £
<b>Unrestricted Funds</b>			
General Fund	151,997	22,853	174,850
<b>Restricted Funds</b>			
Hypoglycaemic Study	20,000	(20,000)	-
<b>TOTAL FUNDS</b>	<u>171,997</u>	<u>2,853</u>	<u>174,850</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	35,000	(12,147)	22,853
<b>Restricted Funds</b>			
Smart Update Meeting	90,000	(90,000)	-
Hypoglycaemia Study	(37,500)	17,500	(20,000)
PCDS All Conferences	73,903	(73,903)	-
Webinars	16,750	(16,750)	-
<b>TOTAL FUNDS</b>	<u>178,153</u>	<u>(175,300)</u>	<u>2,853</u>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

Clinical Management Hub and Smart Update meeting consists of monies donated/sponsored to the charity by sole pharmaceutical company for each restricted activity. Monies associated with the PCDS conferences represent sponsorship and stand spaces for the PCDS conferences provided by various pharmaceutical companies.

	At 1 Sep 18 £	Net Movement in Funds £	At 31 Aug 2019 £
<b>Unrestricted Funds</b>			
General Fund	137,509	14,488	151,997
<b>Restricted Funds</b>			
Hypoglycaemic Study	20,000	-	20,000
<b>TOTAL FUNDS</b>	<u>157,509</u>	<u>14,488</u>	<u>171,997</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	35,040	(20,552)	14,488
<b>Restricted Funds</b>			
Specialist meetings, modules, conferences & hub	183,180	(183,180)	-
PCDS all conferences	134,524	(134,524)	-
Clinical Management Hub	60,000	(60,000)	-
<b>TOTAL FUNDS</b>	<u>412,744</u>	<u>(398,256)</u>	<u>14,488</u>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### 2020

	Current assets £	Current liabilities £	Total £
Unrestricted Funds	176,770	(1,920)	174,850
Restricted Funds	108,000	(108,000)	-
<b>TOTAL FUNDS</b>	<b>284,770</b>	<b>(109,920)</b>	<b>174,850</b>

#### 2019

	Current assets £	Current liabilities £	Total £
Unrestricted Funds	154,037	(2,040)	151,997
Restricted Funds	44,064	(24,064)	20,000
<b>TOTAL FUNDS</b>	<b>198,101</b>	<b>(26,104)</b>	<b>171,997</b>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

### 10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds £
<b>INCOME</b>				
Voluntary Income		35,040	-	35,040
Other			377,704	377,704
		<hr/>	<hr/>	<hr/>
<b>Total Income</b>		35,040	377,704	412,744
		<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON Charitable activities</b>	3			
Advancing the knowledge of healthcare professionals		20,552	377,704	398,256
		<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		20,552	377,704	398,256
		<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>		14,488	-	14,488
<b>RECONCILIATION OF FUNDS</b>				
Total Funds Brought Forward		137,509	20,000	157,509
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>151,997</u>	<u>20,000</u>	<u>171,997</u>