

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 2024

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 2024

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 2024. 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**

<b>Registered Company Number (England &amp; Wales):</b>	5213119
<b>Registered Charity Number:</b>	1110415 (Scotland SC043637)
<b>Registered Address:</b>	108 Cannon Street London EC4N 6EU
<b>Trustees:</b>	
Dr M Hadley-Brown	Resigned Sept 2023
Caroline Ashwood	Appointed Dec 2024
Mrs J Diggle	
Ms S A Down	
Dr N Kanumilli	
Dr S Lawrence	Resigned Sept 2023
Mrs N Milne	Co Vice Chair from Sept 2023
Dr K Fernando	Resigned Oct 2023
Dr C Hambling	Chair
Rahul Mohan	
Heather Bell	
Sam Seidu	
Ms J Lowe	Resigned Sept 2023
David Millar Jones	Resigned Oct 2024
Paul Newman	Treasurer
Lisa Devine	
Sarah Davies	
Julie Lewis	Co Vice Chair from Sept 2023
Dr Waqas Tahir	
Hannah Beba	
Samina Ali	Appointed Oct 2023
Callum Metcalfe-O'Shea	Appointed Oct 2023
David Miller	Appointed Oct 2023
Victoria Alabraba	Appointed Oct 2023, Resigned Nov 2024
Mrs L Hamilton	
<b>Company Secretary:</b>	
Mrs L Hamilton	Resigned Nov 2024
Rahul Mohan	Appointed Nov 2024

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

### **Independent Examiner:**

Jacqueline Mitchell FCA  
Crowe U.K. LLP  
5<sup>th</sup> Floor, R+ Building  
2 Blagrove Street  
Reading  
RG1 1AZ

### **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.

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees have had due regard to the Charity Commission's guidance on public benefit when considering the Society's objectives and activities. PCDS Constitution and policy documents are available on the PCDS Website and include: Code of Conduct, Conflicts of Interest, Equality and Diversity, Pharmaceutical Industry funding.

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. This year the election process has been under review in order to secure representation across the nations and also professional groups. The election process will be submitted for approval at AGM 2024.

PCDS has charity status in both England (Charities Commission) & Scotland (OSCR). Our committee represents 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.

The PCDS have future plans to change their name officially to Primary Care Diabetes & Obesity Society. Until the name change takes place, they will continue as Primary Care Diabetes Society operating as Primary Care Diabetes & Obesity Society (PCDO).

### **Activities and Achievements in the Year August 2023-24**

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 18,000 healthcare professionals as at August 2024.

Committee meetings and sub-committee meetings were held face-to-face in September and December 2023 and January, May and June (virtual) 2024. Conferences in the five nations took place face-to-face and included sessions and masterclasses relevant to primary care practitioners.

PCDS held an online webinar on Early Onset Type 2 Diabetes. PCDS also held a SMART London conference face-to-face on Diabetes and obesity within multiple long-term conditions.

Joint PCDS and ABCD consensus guidance on managing supply shortages of GLP-1 RAs, first published in July 2023, was updated in March 2024 and was shared widely and adopted across the UK and much of Europe.

Two surveys of the membership - one regarding healthcare professional knowledge of and barriers to obesity management in primary care, and one on continuous glucose monitoring in conjunction with the ABCD Diabetes Technology Network UK – were conducted, the results of which were shared with the members and will be used to plan educational activities in 2024-2025.

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The “How to” guides on various topics and modules continue to be updated and promoted. The updated insulin module was updated and promoted.

PCDS is represented on CaReMe (Cardiac, Renal, Metabolic Group) regarding integrated care and committee members are also involved with other Diabetes groups e.g., IDEAL to enhance networking opportunities.

PCDS committee members are involved in their home nations and local areas with initiative for diabetes services and care pathways. The Society is a stakeholder and gave feedback on the draft consultation for the NICE Technology Appraisal on tirzepatide for the management of overweight and obesity.

### **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, How to Guides, conference information, journals, news and online events/webinars.
- 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 Pam Brown and emailed to members.
- 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, factsheets and Prescribing pearls on a range of topics.
- Worked with other journals including: Practice Nurse, The Journal of Diabetes Nursing, The Diabetes Foot Journal, Diabetes Digest and the Pharmaceutical Journal, Pulse and GP Notebook.
- Provided diabetes education to over 1,500 delegates attending one of the PCDS conferences in UK.
- Increased its presence on social media via Twitter/X handle@PCDSociety, and profiles on Facebook and Linked In.
- Continued to network and develop working relationship with the ABCD committee (Association of British Consultant Diabetologists) to produce joint guidance for primary and secondary care diabetes services.

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

### PCDS Conferences

- National PCDS - 13-14 September 2023 - 773 delegates – face to face
- Northern Ireland - 12 October 2023 - 183 delegates – face to face
- Scottish - 24 October 2023 - 172 delegates – face to face
- Early Onset Type 2 Diabetes Webinar - 5 February 2024 - 100 delegates - virtual
- Welsh - 16 May 2024 – 160 delegates – face to face
- SMART London - 12 July 2024 - 93 delegates – face to face

### 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, Pam Brown, Nigel Campbell, Martin Hadley Brown and David Millar Jones.

The Alumni committee was established to ensure that the quality of PCDS’s service and education is maintained and supported. Dr Brown was the Editor in Chief of the Diabetes and Primary Care Journal until December 2022 and remains as a senior editor board member of the 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 e-learning modules continue to be reviewed and updated.

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

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

- 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

Modules are updated and reviewed by members of the committee. Trustees review the workplan and suggested topics 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.

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

### **Plans for the future**

Over the next year the 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 lifetime achievement award to a person who has provided an outstanding contribution to diabetes improvements in primary care.
- Continue to raise awareness around Type 2 diabetes prevention and remission.



# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

- 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.

The PCDS committee continues to reflect and consider the longer-term impact of the Covid 19 pandemic on diabetes services, consider new recommendations and technologies for diabetes and share guidance on recover of services and risk stratification in primary care teams.

### **Financial review**

The Society's total income in the year was £70,718 (2023: £174,464) as shown in the Statement of Financial Activities on page 11. The Society's net income for the year was £7,685 (2023: net income of £2,309). This has been credited to reserves.

### **Going concern**

Having assessed the Charity's financial position and plans for the foreseeable future, 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 2024 of £ 221,545 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 £ 50,000. The PCDS will use some of the reserves to invest in training for committee members in areas such as presentation and social media skills, which will help to raise the profile of the society as well as enhance future projects and plans.

The PCDS are also investing in a series of podcasts and other educational activities such as modules and videos which will be funded directly by the PCDS rather than through sponsorship.

### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and have taken applicable action to manage those risks.

### **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

# PRIMARY CARE DIABETES SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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:

- 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 20th June 2025

and signed on behalf by:



**Paul Newman**  
**Treasurer - Trustee**

# PRIMARY CARE DIABETES SOCIETY

## INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 AUGUST 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024, which are set out on pages 11 to 20.

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

## INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 AUGUST 2024

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 dark ink, reading 'Jacqueline Mitchell'.

Jacqueline Mitchell FCA  
Crowe U.K. LLP  
5<sup>th</sup> Floor  
R+ Building  
2 Blagrove Street  
Reading  
RG1 1AZ

Date: 20 June 2025

# PRIMARY CARE DIABETES SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

(incorporating an Income and Expenditure Account)

	Notes	Unrestricted Fund £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
<b>INCOME FROM</b>					
Donations and grants		45,000	-	45,000	35,000
Other		4,686	21,032	25,718	139,464
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		49,686	21,032	70,718	174,464
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Advancing the knowledge of healthcare professionals		42,001	21,032	63,033	172,155
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		42,001	21,032	63,033	172,155
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>		7,685	-	7,685	2,309
 <b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		213,860	-	213,860	211,551
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>221,545</b>	<b>-</b>	<b>221,545</b>	<b>213,860</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 - 20 form part of these financial statements

# PRIMARY CARE DIABETES SOCIETY

## BALANCE SHEET AT 31 AUGUST 2024

Company number: 5213119

		Unrestricted Fund £	Restricted Fund £	2024 Total Funds £	2023 Total Funds £
	Notes				
<b>CURRENT ASSETS</b>					
Debtors	6	49,686	-	49,686	35,000
Cash at Bank		235,966	-	235,966	202,684
		<u>285,652</u>	<u>-</u>	<u>285,652</u>	<u>237,684</u>
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	7	(64,107)	-	(64,107)	(23,824)
		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>
<b>NET CURRENT ASSETS</b>					
		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>
<b>NET ASSETS</b>					
		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>
<b>FUNDS</b>	8				
Unrestricted Funds		221,545	-	221,545	213,860
Restricted Funds		-	-	-	-
		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>
<b>TOTAL FUNDS</b>		<u>221,545</u>	<u>-</u>	<u>221,545</u>	<u>213,860</u>

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

The members have not required the charitable company to obtain an audit of its financial statements for the financial year ended 31 August 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 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 20th June 2025 and were signed on its behalf by



**Paul Newman – Treasurer – Trustee**

The notes on pages 13 -20 form part of these financial statements.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 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. The aim of the society is to support every healthcare professional in primary and community care to deliver high-quality, clinically effective care for people with diabetes or obesity and associated long-term conditions.

### 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 2006, the Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as Amended) and UK Generally Accepted Practice.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

The charity has cash resources and has no requirements for external funding. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Having assessed the Charity's financial position and plans for the foreseeable future, 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.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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.

### **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.

### **Foreign Currency**

Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.



# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### **Debtors**

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

### **Creditors**

Creditors and provisions are recognised when 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.

### **Members' Liability**

The company is a Company limited by guarantee and is a registered Charity. Each members' liability would be limited to an amount not exceeding £10 in the event of the company winding up. There are 20 members for the purposes as the year end. Members for liability purpose are regarded as the Trustees' of the PCDS.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 3. EXPENDITURE

	2024 £	2023 £
Advancing the knowledge of Healthcare professionals	63,033	172,155
	<hr/>	<hr/>
	2024 £	2023 £
<b>Direct costs</b>		
Brochures and Printed Cards (Promotional)	-	11,365
Sundry items	37	454
PCDS specialist meetings (22/22)	21,032	139,464
Directors travel & committee costs	19,713	20,097
Legal fees	13,251	-
Consultancy	500	2,650
<b>Support cost</b>		
Independent examiner's Fee	-	(1,875)
SBe Media Early Onset T2D Webinar Production	8,500	-
	<hr/>	<hr/>
	63,033	172,155

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 2024 nor for the year ended 31 August 2023.

#### TRUSTEES EXPENSES

Trustees received reimbursement for travel expenses totalling £2,989 - 15 Trustee's (2023: £ 5,475 - 17 Trustee's), incurred for travel to meetings and conferences.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 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

	2024 £	2023 £
Trade debtors	-	-
Other debtors	49,686	35,000
	<u>49,686</u>	<u>35,000</u>

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

	2024 £	2023 £
Trade creditors	38,799	23,761
Other creditors	25,308	63
	<u>64,107</u>	<u>23,824</u>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 8. MOVEMENT IN FUNDS

	At 1 Sep 2023 £	Net Movement in Funds £	At 31 Aug 2024 £
<b>Unrestricted Funds</b>			
General Fund	213,860	7,685	221,545
<b>Restricted Funds</b>	-	-	-
<b>TOTAL FUNDS</b>	<u>213,860</u>	<u>7,685</u>	<u>221,545</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	49,686	(42,001)	7,685
<b>Restricted Funds</b>			
PCDS All Conferences	21,032	(21,032)	-
<b>TOTAL FUNDS</b>	<u>70,718</u>	<u>(63,033)</u>	<u>7,685</u>

Monies associated with the PCDS conferences represent sponsorship for the PCDS conferences provided by various pharmaceutical companies.

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

	At 1 Sep 2022 £	Net Movement in Funds £	At 31 Aug 2023 £
<b>Unrestricted Funds</b>			
General Fund	211,551	2,309	213,860
<b>Restricted Funds</b>	-	-	-
<b>TOTAL FUNDS</b>	<u>211,551</u>	<u>2,309</u>	<u>213,860</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	(32,691)	2,309
<b>Restricted funds</b>			
PCDS all conferences	139,464	(139,464)	-
<b>TOTAL FUNDS</b>	<u>174,464</u>	<u>(172,155)</u>	<u>2,309</u>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### 2024

	Current assets £	Current liabilities £	Total £
Unrestricted Funds	285,652	(64,107)	221,545
Restricted Funds	-	-	-
<b>TOTAL FUNDS</b>	<b>285,652</b>	<b>(64,107)</b>	<b>221,545</b>

#### 2023

	Current assets £	Current liabilities £	Total £
Unrestricted Funds	237,684	(23,824)	213,860
Restricted Funds	-	-	-
<b>TOTAL FUNDS</b>	<b>237,684</b>	<b>(23,824)</b>	<b>213,860</b>

# PRIMARY CARE DIABETES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

### 10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

2023

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds £
<b>INCOME</b>				
Donations and grants		35,000	-	35,000
Other		-	139,464	139,464
		<hr/>	<hr/>	<hr/>
<b>Total Income</b>		35,000	139,464	174,464
 <b>EXPENDITURE ON</b>				
<b>Charitable activities</b>	3			
Advancing the knowledge of healthcare professionals		32,691	139,464	172,155
		<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<hr/>	<hr/>	<hr/>
		32,691	139,464	172,155
 <b>NET INCOME</b>		2,309	-	2,309
 <b>RECONCILIATION OF FUNDS</b>				
Total Funds Brought Forward		211,551	-	211,551
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>213,860</u>	<u>-</u>	<u>213,860</u>

# PRIMARY CARE DIABETES SOCIETY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
<b>INCOME</b>		
Voluntary income	70,718	174,464
	<hr/>	<hr/>
<b>Total Income</b>	70,718	174,464
<b>EXPENDITURE ON</b>		
<b>Direct charitable activities</b>		
PCDS All Conference	21,032	173,576
Other costs	42,001	454
	<hr/>	<hr/>
	63,033	174,030
<b>Governance Costs</b>		
Independent examiners fee & Companies		
House charges	-	(1,875)
	<hr/>	<hr/>
<b>Total Expenditure</b>	63,033	172,155
	<hr/>	<hr/>
<b>NET INCOME</b>	<b>7,685</b>	<b>2,309</b>

This page does not form part of the statutory financial statements