THE SOLENT DIABETES ASSOCIATION

England & Wales · Charity number 1141865

Details

Other names	SDA
Status	Registered
Legal form	Charitable company
Company number	06322365
Registered	2011-05-12
Register	View on the Charity Commission register

Contact

Address	Solent Diabetes Association 178B West Street Fareham Hampshire PO16 0EQ
Phone	01329519919

Activities

Objects: A. PROVIDING INFORMATION, SUPPORT AND WELFARE FOR PERSONS SUFFERING FROM DIABETES AND ITS RELATED COMPLICATIONS AND FOR THOSE WHO CARE FOR THEM;B. PROMOTING RESEARCH INTO THE NATURE, CAUSES, PREVENTION AND TREATMENT OF DIABETES INCLUDING SELF-MANAGEMENT EDUCATION;C. PROMOTING EDUCATION IN, AND INCREASING PUBLIC KNOWLEDGE OF, THE NATURE, CAUSES, PREVENTION, TREATMENT AND SELF-MANAGEMENT OF DIABETES.

Activities: The charity supports local diabetes community in Portsmouth and South East Hampshire. We operate 2 diabetes charity shops, provide information, support and encouragement to people with diabetes on the high street. Specific support: books for Desmond Courses, activity course for young people with dabetes, support the paedreatic team with carb & cal books & patch bears help children how to inject,

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

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Geography

- Hampshire
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£134,010	£134,768	-	-
2024-07-31	£132,305	£139,882	-	-
2023-07-31	£129,111	£144,856	-	-
2022-07-31	£121,579	£125,763	-	-
2021-07-31	£96,178	£101,132	-	-

Trustees

Name	Role	Appointed
David John Dick		2015-02-17
MRS C Edwards		2014-03-04
Professor Kenneth Martin Shaw		2017-09-17
SYLVIA ROOT		2013-01-25
Thomas Strudwick		2025-12-10
Tracey Caroline Curtis		2024-11-01

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THE SOLENT DIABETES ASSOCIATION

England & Wales - Charity number 1141865

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **Period start date** **To** **Period end date**

Charity name:

Charity registration number:

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in Southeast Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the General Public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity supports the annual diabetes patients conference and other diabetes related educational events to promote a greater understanding and better self-management to minimize health risks.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the year we funded Metabolic Health for Diabetes remission training to the tune of £480. We funded filming of an Autek video with £1,000 toward the project– our Tracey was present, as the Diabetes advisor. Funding of £317 was supplied for an activity day at the Peter Ashley centre for children with Type 1 Diabetes, prior to starting senior school. In June we provided an SDA stall at the DRWF wellness day. Three month's supply of Freestyle Libre was funded to Steve Bond to evaluate how to manage Diabetes. In March we had an SDA stall at the Portsmouth patient's conference. In November the Pompey Pluckers gave us a cheque for £2,750. Just before Christmas Chris and Brian attended a lunch with the Foresters and received a cheque

		for £708. A table top sale attended by Sylvia gleaned us £314. On-line sales took off to the tune of £2,391, but unfortunately Emma has left our employee and we have that void to fill. On-line sales of books were a success and we sold £2,020 by this method. Another successful year for the caravan. A few less bookings than of late with 18 weeks filled. Accounts showed a loss on it of £2,387, but interest from a bond and a savings account showed an income of £4,813. These figures are before the charge is made for depreciation that reduces the value of the Caravan on a reducing balance each year. This year's book entry is £2,764 The Fareham shop showed a small trading profit on the year of £2,082, whereas the Gosport shop showed a loss of £6,432. The Gosport figures would have been much worse if we hadn't sought help from our landlord there. We received 3 month's rent free – a saving of £3,750 and in June we signed a new lease with a reduction in rent of £250 a month for the next 3 years, we are very grateful to him. We are at last starting to see the fruits of this reduction and by the hard work put in by are staff and volunteers, but are still actively

		looking for more volunteers. In the past couple of months Rob Murray has stepped down as Chairman and Chris Edwards has been fulfilling the role. Thomas Strudwick will be seeking your support to be the new Chairman. ADDENDUM: As we go to press we have accepted the resignation of Sam Poulter as manager. We thank her for her hard work in difficult times over the past 6 years, and wish her all the best in her new venture. We have promoted Crisha to manager and Karen becomes assistant manager. We have employed Craig Whitehill as a paid assistant on 3 days a week. We look forward to a successful year helping the Diabetes community in any way we can.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Directors consider the financial performance by the charity during the year to have been satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Directors are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years. There has been a slight reduction, but Trustee's continue to manage costs.
Amount of reserves held	Para 1.22	The retained reserves were £162,540
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	People appointed as Directors of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Solent Diabetes Association
Other name the charity uses	
Registered charity number	1141865

Charity's principal address	178b West Street Fareham Hampshire PO16 0EQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Dick		Active	
2	Christine Edwards		Active	
3	Sylvia Root		Active	
4	Professor K Shaw		Active	
5	Robert Murray		Active	
6	Richard Saunders		Active	
7	Tracey Curtis		Appointed 8 March 2025	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
David Dick	Tracey Curtis	
Christine Edwards		
Sylvia Root		
Professor K Shaw		
Robert Murray		
Richard Saunders		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Dick	
Position (eg Secretary, Chair, etc)	Director	
Date	06/03/2026	

CHARITY COMMISSION FOR ENGLAND AND WALES

The Solent Diabetes Association		Charity No	1141865	
		Company No	6322365	
Annual accounts for the period				
Period start date	01/08/2024	To	Period end date	31/07/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	5,488	-	-	5,488	4,778
Charitable activities	S02	117,239	-	-	117,239	116,855
Caravan income	S03	6,470	-	-	6,470	6,279
Investments	S04	4,813	-	-	4,813	4,393
Separate material item of income	S05	-	-	-	-	-
Profit on sale of caravan	S06	-	-	-	-	-
Total	S07	134,010	-	-	134,010	132,305
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	132,004	-	-	132,004	136,630
Separate material expense item	S10					
Depreciaition	S11	2,764	-	-	2,764	3,252
Total	S12	134,768	-	-	134,768	139,882
Net income/(expenditure) before tax for the reporting period	S13	- 758	-	-	- 758	- 7,577
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 758	-	-	- 758	- 7,577
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 758	-	-	- 758	- 7,577
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 758	-	-	- 758	- 7,577
Reconciliation of funds:						
Total funds brought forward	S23	163,298	-	-	163,298	170,875
Total funds carried forward	S24	162,540	-	-	162,540	163,298

The Solent Diabetes Association Charity No 1141865
Company No 6322365

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	15,665	-	-	15,665	18,429
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	15,665	-	-	15,665	18,429
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	7,539	-	-	7,539	7,892
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	144,461	-	-	144,461	138,640
Total current assets	B10	152,000	-	-	152,000	146,532
Creditors: amounts falling due within one year (Note 20)	B11	5,125	-	-	5,125	1,663
Net current assets/(liabilities)	B12	146,875	-	-	146,875	144,869
Total assets less current liabilities	B13	162,540	-	-	162,540	163,298
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	162,540	-	-	162,540	163,298
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	162,540		-	162,540	163,298
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	162,540	-	-	162,540	163,298

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
David Dick	06/03/2026
D J Dick	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	06/03/2026
David Dick D. J. Dick	**Print name**

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*		the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Positive reserves***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	***Not applicable***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	***Not Applicable***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not Applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***Not Applicable***

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
	✓	

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

		Yes*	No*	N/a*
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	Yes* ✓ / No* / N/a*
	The depreciation rates and methods used are disclosed in note 14.	✓
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* / No* / N/a* ✓
	They are valued at cost.	Yes* / No* / N/a* ✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* / No* / N/a* ✓
	They are valued at cost.	Yes* / No* / N/a* ✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes* / No* / N/a* ✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* / No* / N/a* ✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes* / No* / N/a* ✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes* / No* / N/a* ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* / No* / N/a* ✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* ✓ / No* / N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes* / No* / N/a* ✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes* / No* / N/a* ✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,488	-	-	5,488	4,778
	Gift Aid	4,770	-	-	4,770	4,870
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	10,258	-	-	10,258	9,648
Charitable activities:	Shop sales	90,695	-	-	90,695	91,297
	Gift aid sales	16,594	-	-	16,594	18,988
		-	-	-	-	-
	Other	5,180	-	-	5,180	1,700
	Total	112,469	-	-	112,469	111,985
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Caravan income	6,470	-	-	6,470	6,279
	Total	6,470	-	-	6,470	6,279
Income from investments:	Interest income	4,813	-	-	4,813	4,393
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,813	-	-	4,813	4,393
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		134,010	-	-	134,010	132,305

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C Notes to the accounts (cont)

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C — Notes to the accounts (cont)

Note 6 Expenditure

Analysis	This year Unrestricted funds	This year Restricted income funds	This year Endowment funds	This year Total funds	Last year Unrestricted funds	Last year Restricted income funds	Last year Endowment funds	Last year Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops - wages paid	73,559	-	-	73,559	73,688	-	-	73,688
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	595	-	-	595	58	-	-	58
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	1,207	-	-	1,207	4,957	-	-	4,957
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Property repairs and maintenance charges	1,402	-	-	1,402	568	-	-	568
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	76,763	-	-	76,763	79,271	-	-	79,271
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Establishment costs	31,113	-	-	31,113	36,870	-	-	36,870
Legal & professional costs	6,888	-	-	6,888	4,816	-	-	4,816
Travel costs	1,906	-	-	1,906	1,424	-	-	1,424
Total expenditure on charitable activities	39,907	-	-	39,907	43,110	-	-	43,110
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Bank charges and card fees	2,199	-	-	2,199	1,814	-	-	1,814
Other overhead costs	4,292	-	-	4,292	2,743	-	-	2,743
Caravan expenditure	8,843			8,843	9,692			9,692
Depreciaiton	2,764	-	-	2,764	3,252	-	-	3,252
Total other expenditure	18,098	-	-	18,098	17,501	-	-	17,501
TOTAL EXPENDITURE	134,768	-	-	134,768	139,882	-	-	139,882

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	
Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C — Notes to the accounts — (cont)

Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	934	756
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C — Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	71,901	72,743
Social security costs	-	-
Pension costs (defined contribution scheme)	795	945
Other employee benefits	863	-
Total staff costs	73,559	73,688

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 TRUE

Band	Number of employees This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	-	-

11.2 Average head count in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	-	-
	Other	-	-
	Total	5	5

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	

Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	795	945

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C Notes to the accounts (cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	*Yes*	*Please provide details of charity's URL.*
	No	*Provide details below*

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Caravan £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	38,544	-	38,544
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	38,544	-	38,544

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	15% R.B.	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	20,115	-	20,115
Disposals	-	-	-	-	-
Depreciation	-	-	2,764	-	2,764
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	22,879	-	22,879

14.3 Net book value

Net book value at the beginning of the year	-	-	18,429	-	18,429
Net book value at the end of the year	-	-	15,665	-	15,665

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year £	Last year £
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	1,160	3,486
Prepayments and accrued income	5,176	3,822
Other debtors	1,203	584
Total	7,539	7,892

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,221	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,556	1,663	-	-
Taxation and social security	348	-	-	-
Other creditors	-	-	-	-
Total	5,125	1,663	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	144,461	138,640
Other	-	-
Total	144,461	138,640

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	-	-	-	-	-

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	-	-	-	-	-

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) | *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) | *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No Other diisclosures

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name: THE SOLENT DIABETES ASSOCIATION

On accounts for the year ended: 31ST JULY 2025

Charity no (if any): 1141865

Set out on pages: 1 – 48 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2025

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature]

Date: 17th MARCH 2026

Name: STEPHEN GOLDSMITH

Relevant professional qualification(s) or body

(if any):	
Address:	19 WATERLOO ROAD
	GOSPORT
	PO12 2AL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE SOLENT DIABETES ASSOCIATION

England & Wales - Charity number 1141865

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/08/2023 Period start date To 31/07/2024 Period end date

Charity name: The Solent Diabetes Association

Charity registration number: 1141865

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in Southeast Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the General Public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity supports the annual diabetes patients conference and other diabetes related educational events to promote a greater understanding and better self-management to minimize health risks.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Charity attended the Fareham Community Fair at the Community Centre. An SDA information stand was manned by Chris and Brian Edwards. We once again funded the Glooko remote monitoring system Margaret Rawlinson, volunteer in the Gosport Shop, passed away at Langdale Nursing Home. The SDA provided a grant of £600 which was awarded for 10 practice nurses, to attend a Diabetes Remission Training Course. The funeral of Margaret Rawlinson was held at the Portchester Crematorium during the morning. The Gosport Shop was closed for the duration of the funeral so that her SDA friends could attend. The SDA Christmas meal took place at The Castle pub in Gosport. Diabetes Day at St Vincent's College Gosport. Information stall manned by Brian and Chris Edwards. Brian Edwards stood down from the SDA Board of Directors due to serious health problems. We would like to express the enormous gratitude we have for Brian; without his drive and commitment the SDA would not be in the position it is today. He will be Sorley missed on the Board. Dave Dick (Treasurer) invited Christine Edwards (SDA Director) to do an hour's radio program with him on his slot at The Gosport Memorial Hospital on the hospital radio. This involved questions about the start of the charity,the many things done since the charity was set up the present activities and hopes for the future. Pleas were made for volunteers and Directors. The chatting was around music selected by Dave and all pieces had sugar mentioned

		somewhere in them. It was a superb interview and responses to the questions. A superb job by Dave and Chris. Chris Edwards assisted by husband Brian, provided an SDA stand at a diabetes event organised by a lady representing DUK. This took place in the Community Kettle CIC's Intergenerational Hub, High Street Cosham. It ran from 10.00 am to 14.00 pm. The morning was very productive but a lot quieter after lunch. One new SDA member signed up and two other forms take by interested persons. Sylvia Root (Director) attended a tabletop sale with one of our volunteers Rosmary, the raised an incredible £300 Fareham Showcase by Community First. SDA In formation Stand manned by Chris (Director), Sam (Shops' Manager) and Crisha (Assistant Manager). The Caravan has one again been a great success with 21 weeks sold, we struggle with low occupancy in April, May and June. Staff and volunteers have worked exceptionally hard to fill in gaps caused by shortages of volunteers. Please encourage suitable people to volunteer if you possibly can. The Board of Directors/Trustees needs new members. Please make every effort to talk suitable people into coming forward. Anything you can do to support the Board will make life easier for all concerned and ensure the future of the SDA. .

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Directors consider the financial performance by the charity during the year to have been satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Directors are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years. There has been a slight reduction, but Trustee's continue to manage costs.
Amount of reserves held	Para 1.22	The retained reserves were £163,298
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	People appointed as Directors of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Solent Diabetes Association
Other name the charity uses	
Registered charity number	1141865
Charity's principal address	178b West Street Fareham, Hampshire, PO16 0EQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Dick		Active	
2	Christine Edwards		Active	
3	Sylvia Root		Active	
4	Professor K Shaw		Active	
5	Robert Murray		Active	
6	Richard Saunders		Active	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
David Dick		
Christine Edwards		
Sylvia Root		
Professor K Shaw		
Robert Murray		
Richard Saunders		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Dick	
Position (eg Secretary, Chair, etc)	Director	
Date	11 April 2025	

The Solent Diabetes Association		Charity No	1141865		
		Company No	6322365		
Annual accounts for the period					
Period start date	8/1/2023	To	Period end date	7/31/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	4,778	-	-	4,778	1,685
Charitable activities	S02	116,855	-	-	116,855	120,341
Caravan income	S03	6,279	-	-	6,279	6,129
Investments	S04	4,393	-	-	4,393	956
Separate material item of income	S05	-	-	-	-	-
Profit on sale of caravan	S06	-	-	-	-	-
Total	S07	132,305	-	-	132,305	129,111
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	136,630	-	-	136,630	137,629
Separate material expense item	S10					
Depreciaition	S11	3,252	-	-	3,252	7,227
Total	S12	139,882	-	-	139,882	144,856
Net income/(expenditure) before tax for the reporting period	S13	- 7,577	-	-	- 7,577	- 15,745
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 7,577	-	-	- 7,577	- 15,745
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 7,577	-	-	- 7,577	- 15,745
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 7,577	-	-	- 7,577	- 15,745
Reconciliation of funds:						
Total funds brought forward	S23	170,875	-	-	170,875	186,620
Total funds carried forward	S24	163,298	-	-	163,298	170,875

The Solent Diabetes Association | Charity No 1141865 | Company No 6322365

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	18,429	-	-	18,429	21,681
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	18,429	-	-	18,429	21,681
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	89,950	-	-	89,950	84,963
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	56,582	-	-	56,582	65,512
Total current assets	B10	146,532	-	-	146,532	150,475
Creditors: amounts falling due within one year (Note 20)	B11	1,663	-	-	1,663	1,281
Net current assets/(liabilities)	B12	144,869	-	-	144,869	149,194
Total assets less current liabilities	B13	163,298	-	-	163,298	170,875
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	163,298	-	-	163,298	170,875
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	163,298		-	163,298	170,875
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	163,298	-	-	163,298	170,875

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
David Dick	4/11/2025

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	4/11/2025
David Dick	**Print name**

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities**.*

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**N/A**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		✓	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		✓	
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		

		Yes*	No*	N/a*
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes*	No*	N/a*
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C — Notes to the accounts (cont)

Note 3 — Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,778	-	-	4,778	1,685
	Gift Aid	4,870	-	-	4,870	2,773
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	9,648	-	-	9,648	4,458
Charitable activities:	Shop sales	91,297	-	-	91,297	99,499
	Gift aid sales	18,988	-	-	18,988	17,060
		-	-	-	-	-
	Other	1,700	-	-	1,700	1,009
	Total	111,985	-	-	111,985	117,568
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Caravan income	6,279	-	-	6,279	6,129
	Total	6,279	-	-	6,279	6,129
Income from investments:	Interest income	4,393	-	-	4,393	956
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,393	-	-	4,393	956
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		132,305	-	-	132,305	129,111

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C — Notes to the accounts — (cont)

Note 5 — Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	1,533	-	-	1,533
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops - wages paid	73,688	-	-	73,688	68,681	-	-	68,681
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	58	-	-	58	55	-	-	55
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	4,957	-	-	4,957	3,270	-	-	3,270
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Property repairs and maintenance charges	568	-	-	568	8,088	-	-	8,088
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	79,271	-	-	79,271	81,627	-	-	81,627
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Establishment costs	36,870	-	-	36,870	36,565	-	-	36,565
Legal & professional costs	4,816	-	-	4,816	4,338	-	-	4,338
Travel costs	1,424	-	-	1,424	2,000	-	-	2,000
Total expenditure on charitable activities	43,110	-	-	43,110	42,903	-	-	42,903
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Bank charges and card fees	1,814	-	-	1,814	1,658	-	-	1,658
Other overhead costs	2,743	-	-	2,743	2,492	-	-	2,492
Caravan expenditure	9,692			9,692	8,949			8,949
Depreciaiton	3,252	-	-	3,252	7,227	-	-	7,227
Total other expenditure	17,501	-	-	17,501	20,326	-	-	20,326
TOTAL EXPENDITURE	139,882	-	-	139,882	144,856	-	-	144,856

Other information:

Analysis of expenditure on charitable activities

	This year				Last year			
Activity or programme	**Activities undertaken directly**	**Grant funding of activities**	**Support Costs**	**Total this year**	**Activities undertaken directly**	**Grant funding of activities**	**Support Costs**	**Total last year**
	£	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	
Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	756	756
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	72,743	67,521
Social security costs	-	-
Pension costs (defined contribution scheme)	945	1,160
Other employee benefits	-	-
Total staff costs	73,688	68,681

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 1

Band	Number of employees This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management	-	-

11.2 Average head count in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	-	-
	Other	-	-
	Total	5	5

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment		
	This year	
	Last year	

Please state the legal authority or reason for making the payment		
	This year	
	Last year	

	This year £	**Last year** £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year £	**Last year** £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

	This year £	**Last year** £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	945	1,160

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C **Notes to the accounts** **(cont)**

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C **Notes to the accounts** **(cont)**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Caravan	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	38,544	-	38,544
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	38,544	-	38,544

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	15% R.B.	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	16,863	-	16,863
Disposals	-	-	-	-	-
Depreciation	-	-	3,252	-	3,252
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	20,115	-	20,115

14.3 Net book value

Net book value at the beginning of the year	-	-	21,681	-	21,681
Net book value at the end of the year	-	-	18,429	-	18,429

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

Section C **Notes to the accounts** **(cont)**

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C **Notes to the accounts** **(cont)**

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Section C Notes to the accounts (cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	3,486	1,716
Prepayments and accrued income	3,822	3,540
Other debtors	82,642	79,707
Total	89,950	84,963

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,663	1,281	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,663	1,281	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

	This year	Last year
Please explain the reasons why income is deferred.		

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	56,582	65,512
Other	-	-
Total	56,582	65,512

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	-	-	-	-	-

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	-	-	-	-	-

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**1**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**1**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***1***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) *1*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) *1*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

No Other diisclosures

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/08/2023 Period start date To 31/07/2024 Period end date

Charity name: The Solent Diabetes Association

Charity registration number: 1141865

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in Southeast Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the General Public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity supports the annual diabetes patients conference and other diabetes related educational events to promote a greater understanding and better self-management to minimize health risks.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Charity attended the Fareham Community Fair at the Community Centre. An SDA information stand was manned by Chris and Brian Edwards. We once again funded the Glooko remote monitoring system Margaret Rawlinson, volunteer in the Gosport Shop, passed away at Langdale Nursing Home. The SDA provided a grant of £600 which was awarded for 10 practice nurses, to attend a Diabetes Remission Training Course. The funeral of Margaret Rawlinson was held at the Portchester Crematorium during the morning. The Gosport Shop was closed for the duration of the funeral so that her SDA friends could attend. The SDA Christmas meal took place at The Castle pub in Gosport. Diabetes Day at St Vincent's College Gosport. Information stall manned by Brian and Chris Edwards. Brian Edwards stood down from the SDA Board of Directors due to serious health problems. We would like to express the enormous gratitude we have for Brian; without his drive and commitment the SDA would not be in the position it is today. He will be Sorley missed on the Board. Dave Dick (Treasurer) invited Christine Edwards (SDA Director) to do an hour's radio program with him on his slot at The Gosport Memorial Hospital on the hospital radio. This involved questions about the start of the charity,the many things done since the charity was set up the present activities and hopes for the future. Pleas were made for volunteers and Directors. The chatting was around music selected by Dave and all pieces had sugar mentioned

		somewhere in them. It was a superb interview and responses to the questions. A superb job by Dave and Chris. Chris Edwards assisted by husband Brian, provided an SDA stand at a diabetes event organised by a lady representing DUK. This took place in the Community Kettle CIC's Intergenerational Hub, High Street Cosham. It ran from 10.00 am to 14.00 pm. The morning was very productive but a lot quieter after lunch. One new SDA member signed up and two other forms take by interested persons. Sylvia Root (Director) attended a tabletop sale with one of our volunteers Rosmary, the raised an incredible £300 Fareham Showcase by Community First. SDA In formation Stand manned by Chris (Director), Sam (Shops' Manager) and Crisha (Assistant Manager). The Caravan has one again been a great success with 21 weeks sold, we struggle with low occupancy in April, May and June. Staff and volunteers have worked exceptionally hard to fill in gaps caused by shortages of volunteers. Please encourage suitable people to volunteer if you possibly can. The Board of Directors/Trustees needs new members. Please make every effort to talk suitable people into coming forward. Anything you can do to support the Board will make life easier for all concerned and ensure the future of the SDA. .

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Directors consider the financial performance by the charity during the year to have been satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Directors are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years. There has been a slight reduction, but Trustee's continue to manage costs.
Amount of reserves held	Para 1.22	The retained reserves were £163,298
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	People appointed as Directors of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Solent Diabetes Association
Other name the charity uses	
Registered charity number	1141865
Charity's principal address	178b West Street Fareham, Hampshire, PO16 0EQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Dick		Active	
2	Christine Edwards		Active	
3	Sylvia Root		Active	
4	Professor K Shaw		Active	
5	Robert Murray		Active	
6	Richard Saunders		Active	
7				
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
David Dick		
Christine Edwards		
Sylvia Root		
Professor K Shaw		
Robert Murray		
Richard Saunders		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David Dick	
Position (eg Secretary, Chair, etc)	Director	
Date	11 April 2025	

THE SOLENT DIABETES ASSOCIATION

England & Wales - Charity number 1141865

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/07/202 Period start date To 30/06/202 Period end date

Charity name: The Solent Diabetes Association

Charity registration number: 1141865

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in Southeast Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the General Public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity supports the annual diabetes patients conference and other diabetes related educational events to promote a greater understanding and better self-management to minimize health risks.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Gosport shop celebrated its 10th Anniversary in September 2022 In November the charities AGM was held. Hilary Mellor had stood down prior to this meeting. Paul Bowers resigned and did not stand for re-election. David Dick was re-elected onto the Board and Rob Murray was proposed and elected on to the Board. The Christmas meal for staff and volunteers was held at the Red Lion in Stubbington. During January 2023 Gosport electrics updated and the Safety Certificate awarded. Glooko devices were purchased, these enable staff at the Diabetes Centre to remotely monitor patients who are using equipment such as the Libre and Dexcom monitoring systems. This cuts down the times patients must attend clinics, and so many more patients can be processed, with fewer nurses needed. We originally bought one transmitter. As there is now another nurse at the clinics, they needed a second transmitter. The annual fee is for the subscription to Glooko to use the devices. In March 2023New flooring laid in the Gosport shop. An information stall was manned at the Disability/Moving Forward event held at Thorngate Hall. In April 2023 CCTV fitted in the Fareham Shop. A grant of £600 was awarded for 10 practice nurses, from Portsmouth, to attend a Diabetes Remission Training Course. In May 2023 the electrics were updated at the Fareham shop and the safety certificate awarded.

		Chris Edwards gave a talk about the SDA to a group called BREATHEASY. A generous donation of £250 was sent to the charity from this group. In June 2012 the shops were closed for The Coronation of King Charles III. The SDA sponsored a Type 2 Patients Conference. This was held at the Village Hotel Cosham. We paid £1533.00 towards this. People with type 2 diabetes enjoyed a day of information and the chance to ask lots of questions. They also had lunch provided. The feedback from delegates indicated that it was beneficial and justified consideration for a similar event next year. Staff and volunteers have worked exceptionally hard to fill in gaps caused by shortages of volunteers. Please encourage suitable people to volunteer if you possibly can. The Board of Directors/Trustees needs new members. Please make every effort to talk suitable people into coming forward. Anything you can do to support the Board will make life easier for all concerned and ensure the future of the SDA.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Directors consider the financial performance by the charity during the year to have been satisfactory.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Directors are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years.
Amount of reserves held	Para 1.22	The retained reserves were £170,875
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

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A description of the principal risks facing the charity	Para 1.46	
Other		

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How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	People appointed as Directors of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Solent Diabetes Association
Other name the charity uses	
Registered charity number	1141865
Charity's principal address	178b West Street Fareham, Hampshire, PO16 0EQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Dick		Active	
2	Christine Edwards		Active	
3	Sylvia Root		Active	
4	Professor K Shaw		Active	
5	Hilary Mellor		Resigned 09/11/2022	
6	Brian Edwards		Active	
7	Paul Bowers		Resigned 09/11/2022	
8	Robert Murray		Appointed 09/11/2022	
9				
10				
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13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
David Dick		
Christine Edwards		
Sylvia Root		
Professor K Shaw		
Brian Edwards		
Robert Murray		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	D. J. Dick	
Full name(s)	David Dick	
Position (eg Secretary, Chair, etc)	Director	

Date	12 April 2024

The Solent Diabetes Association		Charity No	1141865	
		Company No	6322365	
Annual accounts for the period				
Period start date	01/08/2022	To	Period end date	31/07/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	1,685	-	-	1,685	1,773
Charitable activities	S02	120,341	-	-	120,341	112,591
Caravan income	S03	6,129	-	-	6,129	6,513
Investments	S04	956	-	-	956	700
Separate material item of income	S05	-	-	-	-	-
Profit on sale of caravan	S06	-	-	-	-	4,642
Total	S07	129,111	-	-	129,111	126,219
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	137,629	-	-	137,629	120,767
Separate material expense item	S10					
Depreciaition	S11	7,227	-	-	7,227	9,636
Total	S12	144,856	-	-	144,856	130,403
Net income/(expenditure) before tax for the reporting period	S13	- 15,745	-	-	- 15,745	- 4,184
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 15,745	-	-	- 15,745	- 4,184
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 15,745	-	-	- 15,745	- 4,184
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 15,745	-	-	- 15,745	- 4,184
Reconciliation of funds:						
Total funds brought forward	S23	186,620	-	-	186,620	190,804
Total funds carried forward	S24	170,875	-	-	170,875	186,620

The Solent Diabetes Association Charity No 1141865
Company No 6322365

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets			F01	F02	F03	F04	F05
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	21,681	-	-	21,681	28,908
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	21,681	-	-	21,681	28,908
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	84,963	-	-	84,963	85,679
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	65,512	-	-	65,512	74,775
Total current assets		B10	150,475	-	-	150,475	160,454
Creditors: amounts falling due within one year	(Note 20)	B11	1,281	-	-	1,281	1,375
Net current assets/(liabilities)		B12	149,194	-	-	149,194	159,079
Total assets less current liabilities		B13	170,875	-	-	170,875	187,987
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	170,875	-	-	170,875	187,987
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18		-		-	1,367
Unrestricted funds		B19	170,875		-	170,875	186,620
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	170,875	-	-	170,875	187,987

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
David Dick	12/04/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
D. J. Dick	12/04/2024
David Dick	**Print name**

Section C Notes to the accounts

Note 1 Basis of preparation

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*		the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*		* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2
2.2 INCOME

Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
	✓	

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
	✓	

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓		

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓		

		Yes*	No*	N/a*
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

	Yes*	No*	N/a*
	✓		

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

	Yes*	No*	N/a*
			✓

They are valued at cost.

	Yes*	No*	N/a*
			✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

	Yes*	No*	N/a*
			✓

They are valued at cost.

	Yes*	No*	N/a*
			✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

	Yes*	No*	N/a*
			✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

	Yes*	No*	N/a*
			✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

	Yes*	No*	N/a*
			✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

	Yes*	No*	N/a*
			✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

	Yes*	No*	N/a*
			✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

	Yes*	No*	N/a*
	✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

	Yes*	No*	N/a*
			✓

They are valued at fair value except where they qualify as basic financial instruments.

	Yes*	No*	N/a*
			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,685	-	-	1,685	1,773
	Gift Aid	2,773	-	-	2,773	3,617
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	4,458	-	-	4,458	5,390
Charitable activities:	Shop sales	99,499	-	-	99,499	92,735
	Gift aid sales	17,060	-	-	17,060	15,884
		-	-	-	-	-
	Other	1,009	-	-	1,009	355
	Total	117,568	-	-	117,568	108,974
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Caravan income	6,129	-	-	6,129	6,513
	Total	6,129	-	-	6,129	6,513
Income from investments:	Interest income	956	-	-	956	700
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	956	-	-	956	700
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		129,111	-	-	129,111	121,577

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C Notes to the accounts (cont)

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	1,533	-	-	1,533	579	-	-	579
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops - wages paid	68,681	-	-	68,681	62,246	-	-	62,246
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	55	-	-	55	472	-	-	472
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	3,270	-	-	3,270	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Property repairs and maintenance charges	8,088	-	-	8,088	4,420	-	-	4,420
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	81,627	-	-	81,627	67,717	-	-	67,717
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Establishment costs	36,565	-	-	36,565	36,523	-	-	36,523
Legal & professional costs	4,338	-	-	4,338	3,351	-	-	3,351
Travel costs	2,000	-	-	2,000	1,824	-	-	1,824
Total expenditure on charitable activities	42,903	-	-	42,903	41,698	-	-	41,698
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Bank charges and card fees	1,658	-	-	1,658	1,300	-	-	1,300
Other overhead costs	2,492	-	-	2,492	2,041	-	-	2,041
Caravan expenditure	8,949			8,949	8,011			8,011
Depreciaiton	7,227	-	-	7,227	9,636	-	-	9,636
Total other expenditure	20,326	-	-	20,326	20,988	-	-	20,988
TOTAL EXPENDITURE	144,856	-	-	144,856	130,403	-	-	130,403

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	
Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	756	630
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C — Notes to the accounts (cont)

Note 11 — Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	67,521	61,228
Social security costs	-	-
Pension costs (defined contribution scheme)	1,160	1,018
Other employee benefits	-	-
Total staff costs	68,681	62,246

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party
Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 — TRUE

Band	Number of employees This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel	-	-

11.2 Average head count in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	-	-
	Other	-	-
	Total	5	5

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	

Please state the legal authority or reason for making the payment	This year	
	Last year	

	This year £	Last year £
Please state the amount of the payment (or value of any waiver of a right to an asset)	-	-

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

	This year £	Last year £
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,160	1,018

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Section C	Notes to the accounts	(cont)

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Caravan £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	38,544	-	38,544
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	38,544	-	38,544

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	25% R.B.	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	9,636	-	9,636
Disposals	-	-	-	-	-
Depreciation	-	-	7,227	-	7,227
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	16,863	-	16,863

14.3 Net book value

Net book value at the beginning of the year	-	-	28,908	-	28,908
Net book value at the end of the year	-	-	21,681	-	21,681

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year £	Last year £
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	1,716.0	3,672.0
Prepayments and accrued income	3,540.0	3,289.0
Other debtors	79,707.0	78,718.0
Total	84,963.0	85,679.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,281	1,375	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,281	1,375	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	65,512	74,775
Other	-	-
Total	65,512	74,775

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name The Solent Diabetes Association		
On accounts for the year ended	31/07/2023	**Charity no (if any)**	1141865
Set out on pages	**As per the attached**		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 /07 / 2023.**

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:	J Knight	**Date:**	12/04/2024
Name:	Jeanette Knight		
Relevant professional qualification(s) or body (if any):	FMAAT		
Address:	West Gate Lodge, Cams Hall Estate, Fareham, PO16 8UP		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

THE SOLENT DIABETES ASSOCIATION

England & Wales - Charity number 1141865

Accounts

Company Registration Number - 06322365

The Charity Registration Number is :- 1141865

The Solent Diabetes Association

Report and Accounts

31 July 2022

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

The Directors present their Report and Accounts for the year ended 31 July 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Solent Diabetes Association

The charity is also known by its operating name,

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1141865

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The Directors' are all individuals.

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

178b West Street
Fareham, Hampshire
, PO16 0EQ
Telephone 01329 827314 Email Address treasurer@solentdiabetes.org.uk Web address www.solentdiabetes.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Directors in office on the date the report was approved were:-

David John Dick (Appointed 17 February 2015), Christine Maud Edwards (Appointed 18 February 2014), Hilary Jane Mellor (Appointed 20 February 2020), Sylvia June Root (Appointed 4 April 2012), Prof. Kenneth Martin Shaw (Appointed 15 September 2017), Brian Edwards (Appointed 17 January2022), Robert Murray (Appointed 9 November 2022)

The following persons served as Directors during the year ended 31 July 2022 :-

Paul Bowers (Resigned 9 November 2022), Hilary Mellor (Resigned 9 November 2022), James Gilhooley (Resigned 17 January 2022)

At the Annual General Meeting all retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in South East Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

The main activities undertaken in relation to those purposes during the year.

Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the general public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity support the annual diabetes patients conference and other diabetes related educational events in order to promote a greater understanding and better self-management to minimize health risks.

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

In October 2021 a static caravan was purchased to replace the old one and in November 2021 the new static caraven was complete and it was in position. Three members of the SDA transferred all the contents from the old to new caravan The caravan has helped a number of diabetic people, with their family members, enjoy quality time together. The cost of the holiday is subsidised by the SDA.

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

The main achievements and performance of the charity during the year.

The shops had some difficult times during the year because of the Covid pandemic. Volenteers were not so available as in the past. Our staff and volunteers have put in some outstanding work during the difficulties and deserve every praise. Covid also affected applicatons for assistance. The courses, for people with diabeetes, that we would normally send on have not been taking place. We were, however, able to assist someone who has type 2 diabetes. We agreed to six months funding for a Freestyle Libre which is normally used by type 1 diabetes. This was monitored by his diabetes unit. The trial was a success and the funding was continued by the NHS.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity continues to provide awareness of a serious condition. It puts families in touch with each other a great source of help to local people.

The degree to which the achievements and performance during the year have benefited wider society.

As the above

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

People appointed as Directors' of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Bankers	Lloyds Bank, North End Branch, PO Box 1000 BX1 1LT
Accountants	Brumijan Ltd, West Gate Lodge, Cams Hall Estate, Fareham, PO16 8UP

Financial review

The charity's financial position at the end of the year ended 31 July 2022

The financial position of the charity at 31 July 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net expenditure	(4,183)	(4,955)
Unrestricted Revenue Funds available for the general purposes of the charity	186,620	190,804
Restricted Revenue Funds	1,367	1,367
Total Funds	187,987	192,171

Financial review of the position at the reporting date, 31 July 2022 .

The Directors' consider the financial performance by the charity during the year to have been satisfactory while still being effected by covid restrictions.

Policies on reserves.

The Directors' are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years. Some of the funds were used to purchase the new caravan in this year.

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mrs J Knight, Brumijan Limited

Member of FMAAT

West Gate Lodge
Cams Hall Estate
Fareham
Hampshire
PO16 8UP

Statement of the Directors' and Directors' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Directors determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the statutory responsibility of the Independent Examiner in relation to the Directors' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out in the following pages
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102. (effective 1st January 2016)
These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 18 April 2023.



Mr B Edawrds
Director and Trustee

The Solent Diabetes Association

Report of the Independent Examiner to the Directors of the charitable company on the accounts for the year ended 31 July 2022

I report to the Directors on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 July 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Directors and the Independent Examiner and the basis of the

As described on page 9, you, the charitable company's Directors, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Directors consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Directors have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Directors, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Directors in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Solent Diabetes Association

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Directors of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The accounts are being examined in the circumstances specified in Regulation 34(3)(b, and the date when the Charity Commission dispensed with the requirements for audit under Section Section 144(1) of the Charities Act 2011 (the Act) of the Act was :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-

J Knight FMAAT

Mrs J Knight, Brumijan Limited - Independent Examiner

FMAAT

West Gate Lodge
Cams Hall Estate
Fareham
Hampshire
PO16 8UP

This report was signed on 18//04/2023

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	1,773	-	**1,773**	741
Charitable activities	A2	119,106	-	**119,106**	93,914
Investments	A4	700	-	**700**	1,523
Total income	**A**	**121,579**	**-**	**121,579**	**96,178**
Expenditure on:					
Charitable activities	B2	125,762	-	**125,762**	101,133
Total expenditure	**B**	**125,762**	**-**	**125,762**	**101,133**
Net expenditure for the year		**(4,183)**	**-**	**(4,183)**	**(4,955)**
Net income after transfers	**A-B-C**	**(4,183)**	**-**	**(4,183)**	**(4,955)**
Net movement in funds		**(4,183)**	**-**	**(4,183)**	**(4,955)**
Reconciliation of funds:-	**E**				
Total funds brought forward		190,804	1,367	**192,171**	197,125
Total funds carried forward		**186,621**	**1,367**	**187,988**	**192,170**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

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

All activities derive from continuing operations

The notes attached form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2022

The Solent Diabetes Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Funds in Step 24 still to be allocated		-4,805	-150	***(4,955)***	HH
Income from:					
Donations & Legacies	A1	-	-	**741**	
Charitable activities	A2	-	-	**93,914**	
Investments	A4	-	-	**1,523**	
Total income	**A**	-	-	96,178	
Expenditure on:					
Charitable activities	B2	-	-	**101,133**	
Total expenditure	**B**	**-**	**-**	**101,133**	
Net expenditure for the year		-	-	**(4,955)**	
Net income after transfers		-	-	(4,955)	
Net movement in funds		**-**	**-**	**(4,955)**	
Reconciliation of funds:-	**E**				
Total funds brought forward		195,608	1,517	**197,125**	
Total funds carried forward		**195,608**	**1,517**	**192,170**	

All activities derive from continuing operations

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

The notes attached form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2022

The Solent Diabetes Association - Resources applied in the year ended 31 July 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(4,183)	(4,955)
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	**(4,183)**	**(4,955)**

The notes attached form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 July 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	190,804	1,367	192,171	**197,125**
Recognised gains and losses before transfers	(4,183)	-	(4,183)	(4,955)
	186,621	**1,367**	**187,988**	**192,170**
Closing revenue funds	**186,621**	**1,367**	**187,988**	**192,170**

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	186,621	1,367	**187,988**	192,170

The notes attached form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2022

The Solent Diabetes Association
Income and Expenditure Account for the year ended 31 July 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	120,879	94,655
Investment income		
Interest receivable	700	1,523
Gross income in the year before exceptional items	**121,579**	**96,178**
Gross income in the year including exceptional items	**121,579**	**96,178**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**116,126**	**99,466**
Depreciation and amortisation	**9,636**	**1,667**
Realised losses on disposals of social investments which are programme	-	-
Total expenditure in the year	**125,762**	**101,133**
Net income before tax in the financial year	(4,183)	(4,955)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(4,183)**	**(4,955)**
Retained surplus for the financial year	**(4,183)**	**(4,955)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached form an integral part of these accounts.

The Solent Diabetes Association - Balance Sheet as at 31 July 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Tangible assets	11	A2		28,908		5,002
Current assets		B				
Debtors	12	B2	6,961		5,611	
Cash at bank and in hand		B4	152,777		181,926	
Total current assets			159,738		187,537	
Creditors: amounts falling due within one year	14	C1	(659)		(368)	
Net current assets				159,079		187,169
The total net assets of the charity				187,987		192,171

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

Restricted funds				
Restricted Revenue Funds	19	D2	1,367	1,367
Unrestricted Funds				
Unrestricted Revenue Funds	19	D3	186,620	190,804
Designated Funds				
Total charity funds			187,987	192,171

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Solent Diabetes Association - Balance Sheet as at 31 July 2022

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr B Edwards
Trustee
Approved by the board of trustees on 18 April 2023

The notes attached form an integral part of these accounts.

The Solent Diabetes Association

Notes to the Accounts for the year ended 31 July 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

There have been no estimates used in these accounts

Risks and future assumptions

The charity is a public benefit entity.
The directors' are confident that the charity will resume it's activities and together with positive funds continue sucessfully in the future

Tangible fixed assets

Tangible fixed assets are measured at their original cost value less accumulated depreciation

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residu over their estimated useful lives.

Plant and machinery	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

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

Creditors and provisions
Creditors are included at the amounts due as at the balance sheet date.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation
The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Notes to the Accounts for the year ended 31 July 2022

4 Significance of financial instruments to the charity's position

There are no significant implications that will impact the Charity's financial position or performance

5 Net (deficit)/surplus before tax in the financial year

	2022 £	2021 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	9,636	1,667
Pension costs	1,018	889

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities.

7 Staff costs and emoluments

Salary costs	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	61,228	41,796
Employer's contribution to defined benefit pension schemes	1,018	889
Total salaries, wages and related costs	**62,246**	**42,685**

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Committments under the scheme for the year ahead are shown in note 0

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Notes to the Accounts for the year ended 31 July 2022

11 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 August 2021	-	28,104	-	28,104
Additions	-	38,544	-	38,544
Disposals	-	(28,104)	-	(28,104)
At 31 July 2022	**-**	**38,544**	**-**	**38,544**
Depreciation				
At 1 August 2021	-	23,102	-	23,102
Charge for the year	-	9,636	-	9,636
On disposals	-	(23,102)	-	(23,102)
At 31 July 2022	**-**	**9,636**	**-**	**9,636**
Net book value				
At 31 July 2022	**-**	**28,908**	**-**	**28,908**
At 31 July 2021	**-**	**5,002**	**-**	**5,002**

12 Debtors

	2022	2021
	£	£
Trade debtors	3,672	3,194
Prepayments and accrued income	3,289	2,417
	6,961	**5,611**

13 Contingent asset

	2022	2021
	£	£

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
PAYE, NIC VAT and other taxes	**(716)**	**(723)**
Other creditors	**1,375**	**1,091**
	659	**368**

15 There are no loans to trustees

The Solent Diabetes Association

Notes to the Accounts for the year ended 31 July 2022

16 Guarantees made by the charity on behalf of trustees

17 Income and Expenditure account summary

	2022	2021
	£	£
At 1 August 2021	192,170	197,125
Loss after tax for the year	(4,183)	(4,955)
At 31 July 2022	187,987	192,170

18 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	28,908	-	-	28,908
Current Assets	158,371		1,367	159,738
Current Liabilities	(659)	-	-	(659)
	186,620	-	1,367	187,987

At 1 August 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,002	-	-	5,002
Current Assets	186,170	-	1,367	187,537
Current Liabilities	(368)	-	-	(368)
	190,804	-	1,367	192,171

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022 See Note 20	Transfers between funds in 2022 See Note 0	Funds carried forward to 2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	190,804	(4,183)	-	186,621
Total unrestricted and designated funds	190,804	(4,183)	-	186,621
Restricted funds:-				
insert name of fund 2	1,367	-	-	1,367
Total restricted funds	1,367	-	-	1,367
Total charity funds	192,171	(4,183)	-	187,988

The Solent Diabetes Association

Notes to the Accounts for the year ended 31 July 2022

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	121,579	(125,762)	-	(4,183)

21 The purposes for which the funds as detailed in note 19 are held by the charity are:-

Unrestricted and designated funds:-

Restricted funds:-

22 Ultimate controlling party

The charity is under the control of its legal members.

The Solent Diabetes Association

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations and Legacies

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals					
Small donations individually less than £1000		1,773	-	**1,773**	741
Total donations and gifts from individuals		**1,773**	**-**	**1,773**	**741**
Total Donations and Legacies	**A1**	**1,773**	**-**	**1,773**	**741**

24 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	112,591	-	**112,591**	69,325
Rates refunds	-	-	**-**	20,149
Caravan income	6,515	-	**6,515**	4,440
Total Primary purpose and ancillary trading	**119,106**	**-**	**119,106**	**93,914**

25 Total Income from charitable activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading		119,106	-	**119,106**	93,914
Total from charitable activities	**A2**	**119,106**	**-**	**119,106**	**93,914**

26 Investment income

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		700	-	**700**	1,523
Total investment income	**A4**	**700**	**-**	**700**	**1,523**

The Solent Diabetes Association

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities		61,228	-	**61,228**	41,796
Defined benefit pension costs - charitable activities		1,018	-	**1,018**	889
Patients conference		-	-	-	150
Patient support		579	-	**579**	5,000
Total direct spending	B2a	**62,825**	**-**	**62,825**	**47,835**

28 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Reallocated from support costs		*62,937*	-	**62,937**	*53,298*
Total charitable trading costs	B2b	**62,937**	**-**	**62,937**	**53,298**

29 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Volunteer costs				
Training and welfare - volunteers	20	-	**20**	-
Travel and subsistence - volunteers	1,824	-	**1,824**	1,504
Sundry expenses	805	-	**805**	666
Premises Expenses				
Rent payable under operating leases	27,539	-	**27,539**	27,555
Rates and water charges	3,441	-	**3,441**	2,088
Light heat and power	2,816	-	**2,816**	1,217
Cleaning and waste management	404	-	**404**	419
Premises repairs, renewals and maintenance	1,325	-	**1,325**	164
Equipment hire	1,530	-	**1,530**	2,040
Insurance	2,324	-	**2,324**	2,332
Consumables and shop equipment	1,565	-	**1,565**	727
Caravan expenditure	8,011	-	**8,011**	7,741
Administrative overheads				
Telephone, fax and internet	721	-	**721**	729
Postage	72	-	**72**	32
Stationery and printing	370	-	**370**	258
Room hire	53	-	**53**	-
Advertising and marketing	472	-	**472**	-
Pofit/loss on sale of caravan	(4,642)	-	**(4,642)**	-

The Solent Diabetes Association

Detailed analysis of income and expenditure for the year ended 31 July 2022 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 30	*630*	-	**630**	*756*
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,282	-	**2,282**	1,838
Consultancy fees	439	-	**439**	372
Financial costs				
Bank charges	1,300	-	**1,300**	1,193
Depreciation & Amortisation in total for the	9,636	-	**9,636**	1,667
Support costs before reallocation	**62,937**	**-**	**62,937**	**53,298**
Less support costs reallocated to specific activities				
To charitable trading costs	(62,937)	-	**(62,937)**	(53,298)

The basis of allocation of costs between activities is described under accounting policies

30 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
			2022 £	**2021** £
Fees paid to the examiner's firm	630	-	**630**	756
Total additional fees included in support costs at Note 29	630	-	630	756

31 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	62,825	-	**62,825**	47,835
Total charitable trading costs	B2b	62,937	-	**62,937**	53,298
Total charitable expenditure	**B2**	**125,762**	**-**	**125,762**	**101,133**

THE SOLENT DIABETES ASSOCIATION

England & Wales - Charity number 1141865

Accounts

Company Registration Number - 06322365

The Charity Registration Number is :- 1141865

The Solent Diabetes Association

Report and Accounts

31 July 2021

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

The Directors present their Report and Accounts for the year ended 31 July 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Solent Diabetes Association

The charity is also known by its operating name,

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1141865

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

178b West Street
Fareham, Hampshire
Enter in step 4. 4, PO16 0EQ
Telephone 01329 827314 Email Address treasurer@solentdiabetes.org.uk Web address www.solentdiabetes.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Directors in office on the date the report was approved were:-

Paul Edward Bowers (Appointed 20th February 2020), David John Dick (Appointed 17 February 2015, Christine Maud Edwards (Appointed 18 February 2014), James Gilhooley (Appointed 6 March 2013), Hilary Jane Mellor (Appointed 20 February 2020), Sylvia June Root (Appointed 4 April 2012), Prof. Kenneth Martin Shaw (Appointed 15 September 2017).

The following persons served as Directors during the year ended 31 July 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Brian Edwards (Appointed 17/01/2022)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Solent Diabetes Association (SDA) was established in 2007 in order to provide charitable support for the diabetes community in South East Hampshire and the City of Portsmouth and is continuing to support the community from the two shops situated at Fareham and Gosport

The main activities undertaken in relation to those purposes during the year.

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

Operating from the two charity shops the charity continues to raise funds from the sale of donated goods as well as providing information and support on the high street to people with diabetes and their family carers and the general public. It provides support and funding as needed to assist the local diabetes UK voluntary groups to help them provide support to local people with diabetes and their families across the whole area. The charity support the annual diabetes patients conference and other diabetes related educational events in order to promote a greater understanding and better self-management to minimize health risks.

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

During what was a challenging year for the Charity it was able to fund a research project into Adolescent Psychology Support, at Queen Alexandra Hospital, Portsmouth with a £5,000 donation and received reports that their reseach intimated that the initiative has proved successful. The Charity remains in a strong position to continue to support any research into finding ways to alleviate problems for those unfortunate to suffer with Diabetes.

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

The main achievements and performance of the charity during the year.

Shop counters with much improved glass displays that allow more items to be offered for sale. Usual contact with the Diabetic community had been hugely reduced because of Governement restrictions, but as they gradually eased the charity were able to renew that very important contact. A street function in Fareham in July, allowed the opportunity to advertise the charities operation and recruit new members and volunteers.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity continues to provide awareness of a serious condition. It puts families in touch with each other a great source of help to local people.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

People appointed as Directors' of the charity are normally already familiar with the work and have become part of the SDA through participation in meetings or events or been involved as a volunteer, initially Director training is provided personally by the chair and then they receive a copy of the memorandum of articles and the charity commissions CC3 booklet and other fact sheets.

Bankers	Lloyds Bank, North End Branch, PO Box 1000 BX1 1LT
Accountants	Brumijan Ltd, West Gate Lodge, Cams Hall Estate, Fareham, PO16 8UP

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

Financial review

The charity's financial position at the end of the year ended 31 July 2021

The financial position of the charity at 31 July 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net (expenditure)/income	(4,954)	104
Unrestricted Revenue Funds available for the general purposes of the charity	190,804	195,608
Restricted Revenue Funds	1,367	1,517
Total Funds	192,171	197,125

Financial review of the position at the reporting date, 31 July 2021 .

The Directors' consider the financial performance by the charity during the year to have been satisfactory while still being effected by covid restrictions.

Policies on reserves.

The Directors' are happy that reserves are still high but acknowledge these are being retained for use in the future. The charity benefited from a legacy it received in previous years.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mrs J Knight, Brumijan Limited

Member of FMAAT

West Gate Lodge
Cams Hall Estate
Fareham
Hampshire
PO16 8UP

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

Statement of the Directors' and Directors' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Directors determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the statutory responsibility of the Independent Examiner in relation to the Directors' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Solent Diabetes Association

Company Registration Number - 06322365

Directors' Annual Report for the year ended 31 July 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 April 2022.

Mr B Edwards
Director and Trustee

The Solent Diabetes Association

Report of the Independent Examiner to the Directors of the charitable company on the accounts for the year ended 31 July 2021

I report to the Directors on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 July 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Directors and the Independent Examiner and the basis of the

As described on page 9, you, the charitable company's Directors, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Directors consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Directors have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Directors, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Directors in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Solent Diabetes Association

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Directors of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

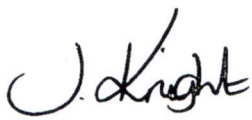
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Mrs J Knight, Brumijan Limited - Independent Examiner

FMAAT

West Gate Lodge
Cams Hall Estate
Fareham
Hampshire
PO16 8UP

This report was signed on 28 April 2022

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	741	-	**741**	6,341
Charitable activities	A2	93,914	-	**93,914**	99,584
Investments	A4	1,523	-	**1,523**	1,490
Total income	**A**	**96,178**	**-**	**96,178**	**107,415**
Expenditure on:					
Charitable activities	B2	100,982	150	**101,132**	107,311
Total expenditure	**B**	**100,982**	**150**	**101,132**	**107,311**
Net (expenditure)/income for the year		**(4,804)**	**(150)**	**(4,954)**	**104**
Net income after transfers	**A-B-C**	**(4,804)**	**(150)**	**(4,954)**	**104**
Net movement in funds		**(4,804)**	**(150)**	**(4,954)**	**104**
Reconciliation of funds:-	**E**				
Total funds brought forward		195,608	1,517	**197,125**	197,021
Total funds carried forward		**190,804**	**1,367**	**192,171**	**197,125**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.
A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2021

The Solent Diabetes Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	-	-	**6,341**
Charitable activities	A2	-	-	**99,584**
Investments	A4	-	-	**1,490**
Total income	**A**	-	-	107,415
Expenditure on:				
Charitable activities	B2	(304)	200	**107,311**
Total expenditure	**B**	**(304)**	**200**	**107,311**
Net income for the year		304	(200)	**104**
Net income after transfers		304	(200)	104
Net movement in funds		**304**	**(200)**	**104**
Reconciliation of funds:-	**E**			
Total funds brought forward		195,304	1,717	**197,021**
Total funds carried forward		**195,608**	**1,517**	**197,125**

All activities derive from continuing operations

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

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2021

The Solent Diabetes Association - Resources applied in the year ended 31 July 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(4,954)	104
Net resources available to fund charitable activities	**(4,954)**	**104**

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 July 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	195,608	1,517	197,125	**197,021**
Recognised gains and losses before transfers	(4,804)	(150)	(4,954)	104
	190,804	**1,367**	**192,171**	**197,125**
Closing revenue funds	**190,804**	**1,367**	**192,171**	**197,125**

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	190,804	1,367	**192,171**	197,125

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Solent Diabetes Association - Statement of Financial Activities for the year ended 31 July 2021

The Solent Diabetes Association
Income and Expenditure Account for the year ended 31 July 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	94,655	105,925
Investment income		
Interest receivable	1,523	1,490
Gross income in the year before exceptional items	**96,178**	**107,415**
Gross income in the year including exceptional items	**96,178**	**107,415**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**99,465**	**105,088**
Depreciation and amortisation	**1,667**	**2,223**
Realised losses on disposals of social investments which are programme	-	-
Total expenditure in the year	**101,132**	**107,311**
Net income before tax in the financial year	(4,954)	104
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(4,954)**	**104**
Retained surplus for the financial year	**(4,954)**	**104**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Solent Diabetes Association - Balance Sheet as at 31 July 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Tangible assets	9	A2		5,002		6,669
Current assets		B				
Debtors	10	B2	5,611		13,420	
Cash at bank and in hand		B4	181,926		177,406	
Total current assets			187,537		190,826	
Creditors: amounts falling due within one year	11	C1	(368)		(370)	
Net current assets				187,169		190,456
The total net assets of the charity				192,171		197,125

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

Restricted funds				
Restricted Revenue Funds	14	D2	1,367	1,517
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	190,804	195,608
Designated Funds				
Total charity funds			192,171	197,125

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Solent Diabetes Association - Balance Sheet as at 31 July 2021

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr B Edwards
Trustee
Approved by the board of trustees on 28 April 2022

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Solent Diabetes Association

Notes to the Accounts for the year ended 31 July 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

There have been no estimates used in these accounts

Risks and future assumptions

The charity is a public benefit entity.
The directors' are confident that the charity will resume it's activities and together with positive funds continue sucessfully in the future

Tangible fixed assets

Tangible fixed assets are measured at their original cost value less accumulated depreciation

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residu over their estimated useful lives.

Plant & machinery	25 % Reducing balance

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

Creditors and provisions

Creditors are included at the amounts due as at the balance sheet date.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Notes to the Accounts for the year ended 31 July 2021

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 of the 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 on the specific charitable objects of the charity and for no other purpose

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications that will impact the Charity's financial position or performance

5 Net (deficit)/surplus before tax in the financial year

	2021 £	2020 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,667	2,223
Pension costs	889	734

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities.

7 Staff costs and emoluments

Salary costs	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	41,796	43,131
Employer's contribution to defined benefit pension schemes	889	734
Total salaries, wages and related costs	**42,685**	**43,865**

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

Notes to the Accounts for the year ended 31 July 2021

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 August 2020	-	28,104	-	28,104
At 31 July 2021	**-**	**28,104**	**-**	**28,104**
Depreciation				
At 1 August 2020	-	21,435	-	21,435
Charge for the year	-	1,667	-	1,667
At 31 July 2021	**-**	**23,102**	**-**	**23,102**
Net book value				
At 31 July 2021	**-**	**5,002**	**-**	**5,002**
At 31 July 2020	**-**	**6,669**	**-**	**6,669**

10 Debtors

	2021	2020
	£	£
Trade debtors	3,194	9,935
Prepayments and accrued income	2,417	3,485
	5,611	**13,420**

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
PAYE, NIC VAT and other taxes	**(723)**	**(623)**
Other creditors	**1,091**	**993**
	368	**370**

12 Income and Expenditure account summary

	2021	2020
	£	£
At 1 August 2020	197,125	197,021
(Loss)/surplus after tax for the year	(4,954)	104
At 31 July 2021	**192,171**	**197,125**

Notes to the Accounts for the year ended 31 July 2021

13 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,002	-	-	**5,002**
Current Assets	186,170		1,367	**187,537**
Current Liabilities	(368)	-	-	**(368)**
	190,804	**-**	**1,367**	**192,171**

At 1 August 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,669	-	-	**6,669**
Current Assets	189,309	-	1,517	**190,826**
Current Liabilities	(370)	-	-	**(370)**
	195,608	**-**	**1,517**	**197,125**

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	195,608	(4,804)	-	**190,804**
Total unrestricted and designated funds	**195,608**	**(4,804)**	**-**	**190,804**
Restricted funds:-				
Sundry other funds	1,367	(150)	-	**1,217**
Total restricted funds	**1,367**	**(150)**	**-**	**1,217**
Total charity funds	**196,975**	**(4,954)**	**-**	**192,021**

Notes to the Accounts for the year ended 31 July 2021

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	96,178	(100,982)	-	(4,804)
Restricted funds:-				
Sundry other funds	-	(150)	-	(150)
	96,178	(101,132)	-	(4,954)

16 Ultimate controlling party

The charity is under the control of its legal members.

The Solent Diabetes Association

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals					
Small donations individually less than £1000		741	-	**741**	6,341
Total donations and gifts from individuals		**741**	**-**	**741**	**6,341**
Total Donations and Legacies	A1	**741**	**-**	**741**	**6,341**

18 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	69,325	-	**69,325**	76,654
Rates refunds	20,149	-	**20,149**	-
Caravan income	4,440	-	**4,440**	2,930
State aid grants received	-	-	-	20,000
Total Primary purpose and ancillary trading	**93,914**	**-**	**93,914**	**99,584**

19 Total Income from charitable activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading		93,914	-	**93,914**	99,584
Total from charitable activities	A2	**93,914**	**-**	**93,914**	**99,584**

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

20 Investment income

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		1,523	-	**1,523**	1,490
Total investment income	**A4**	**1,523**	**-**	**1,523**	**1,490**

21 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities		41,796	-	**41,796**	43,131
Defined benefit pension costs - charitable activities		889	-	**889**	734
Patients conference		-	150	**150**	200
Patient support		5,000	-	**5,000**	7,342
Staff training		-	-	**-**	320
Total direct spending	**B2a**	**47,685**	**150**	**47,835**	**51,727**

22 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Reallocated from support costs		*53,297*	-	**53,297**	*55,124*
Total charitable trading costs	**B2b**	**53,297**	**-**	**53,297**	**55,124**

23 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to individuals		-	-	-	460
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**460**

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Volunteer costs				
Travel and subsistence - volunteers	1,504	-	**1,504**	1,911
Sundry expenses	666	-	**666**	958
Holiday courses	-	-	**-**	289
Premises Expenses				
Rent payable under operating leases	27,555	-	**27,555**	25,783
Rates and water charges	2,088	-	**2,088**	1,522
Light heat and power	1,217	-	**1,217**	2,032
Cleaning and waste management	419	-	**419**	828
Premises repairs, renewals and maintenance	164	-	**164**	3,455
Equipment hire	2,040	-	**2,040**	1,930
Insurance	2,332	-	**2,332**	1,745
Consumables and shop equipment	727	-	**727**	554
Caravan expenditure	7,741	-	**7,741**	5,826
Administrative overheads				
Telephone, fax and internet	729	-	**729**	924
Postage	32	-	**32**	67
Stationery and printing	258	-	**258**	160
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 25	756	-	**756**	756
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,838	-	**1,838**	2,120
Consultancy fees	372	-	**372**	1,270
Financial costs				
Bank charges	1,192	-	**1,192**	771
Depreciation & Amortisation in total for the	1,667	-	**1,667**	2,223
Support costs before reallocation	**53,297**	**-**	**53,297**	**55,124**
Less support costs reallocated to specific activities				
To charitable trading costs	(53,297)	-	**(53,297)**	(55,124)

The basis of allocation of costs between activities is described under accounting policies

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

			2021	2020
			£	£
Fees paid to the examiner's firm	756	-	**756**	756
Total additional fees included in support costs at Note 24	756	-	756	756

26 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	**B2a**	47,685	150	**47,835**	51,727
Total charitable trading costs	**B2b**	53,297	-	**53,297**	55,124
Total grantmaking costs	**B2c**	-	-	-	460
Total charitable expenditure	**B2**	**100,982**	**150**	**101,132**	**107,311**